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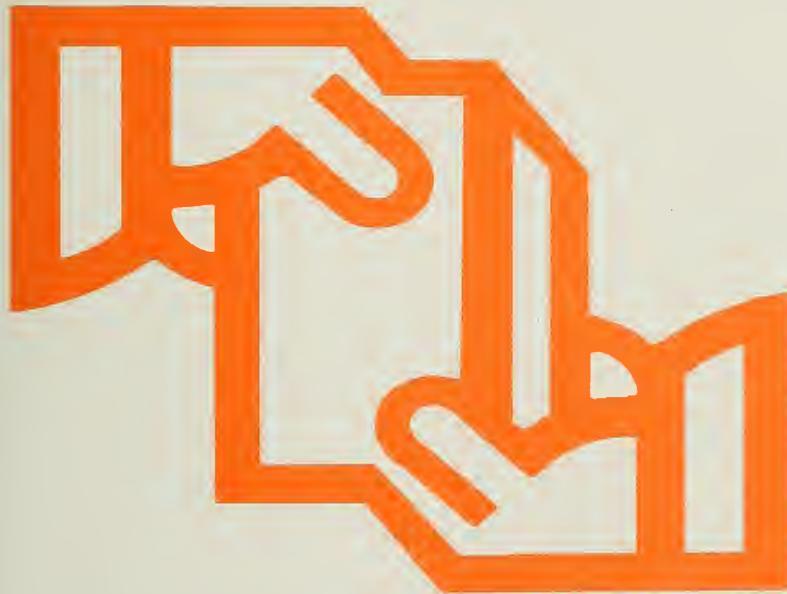
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1987 Census of Service Industries

SC87-S-2

SUBJECT SERIES

Capital Expenditures, Depreciable Assets, and Operating Expenses



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Many persons participated in the various activities of the 1987 Assets and Expenditures Survey.

The overall planning and review of the census operations were performed by the staff of the Office of the Assistant Director for Economic and Agriculture Censuses.

This report was prepared in the Business Division. **Bobby E. Russell**, Assistant Division Chief for Census Programs, was responsible for overall planning, management, and coordination of the assets and expenditures survey. Planning and implementation were under the direction of **Edward D. Walker**, Chief, Cross Industries Branch and **Dennis L. Shoemaker**, Chief, Utilities Census Branch. Forms design, processing and tabulation procedures, and text were developed by **Sheldon G. Ziman**, assisted by **Stacey L. Peckins**, **Mary Burke Dollar**, and **John Seabold**. **Bessie S. Drew** and **John Guest**, Survey Control Staff, provided valuable assistance in coordinating the current survey interface.

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If you have any questions concerning the statistics in this report, call (301) 763-5862.

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Census of Service Industries

SC87-S-2

SUBJECT SERIES

Capital Expenditures, Depreciable Assets, and Operating Expenses

Issued June 1991



**U.S. Department of Commerce
Robert A. Mosbacher, Secretary**

**Economics and Statistics Administration
Michael R. Darby, Under Secretary
for Economic Affairs and Administrator**

**BUREAU OF THE CENSUS
Barbara Everitt Bryant, Director**



**Economics and Statistics
Administration**
Michael R. Darby, Under Secretary
for Economic Affairs and Administrator

BUREAU OF THE CENSUS
Barbara Everitt Bryant, Director
C. L. Kincannon, Deputy Director

Charles A. Waite, Associate Director for
Economic Programs
Roger H. Bugenhagen, Assistant Director for
Economic and Agriculture Censuses

Thomas L. Mesenbourg, Chief,
Economic Census Staff

BUSINESS DIVISION
Howard N. Hamilton, Chief

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INTRODUCTION

PURPOSE AND USES OF THE ECONOMIC CENSUS

The economic censuses are the major source of facts about the structure and functioning of the Nation's economy. They provide essential information for government, business, industry, and the general public.

Economic censuses furnish an important part of the framework for such composite measures as the gross national product, input-output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions.

Policy-making agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries, and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

AUTHORITY AND SCOPE

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic censuses every 5 years, covering years ending in 2 and 7. The 1987 Economic Censuses consist of the —

- Census of Retail Trade
- Census of Wholesale Trade
- Census of Service Industries
- Census of Transportation
- Census of Manufacturers
- Census of Mineral Industries
- Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1987 Census of Agriculture and 1987 Census of Governments are conducted separately.) The next economic censuses are scheduled to be taken in 1993 covering the year 1992.

AVAILABILITY OF THE DATA

The results of each of the economic censuses are available in printed reports, for sale by the U.S. Government Printing Office, some of which are available on microfiche, computer tape, compact discs with read-only memory, and flexible diskettes, for sale by the Census Bureau. Note that prior to 1982, the assets and expenditures survey was not conducted as part of the economic censuses. Order forms for all type of products are available on request from Customer Services, Census Bureau, Washington, DC 20233. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State Data Centers in every State and Business and Industry Data Centers in many States also supply economic census statistics.

HISTORICAL INFORMATION

The economic censuses have been taken together as an integrated program at 5-year intervals since 1967, and before that for 1963, 1958, and 1954. Prior to that time, the individual censuses were taken separately at varying intervals.

The economic censuses trace their beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 manufactures census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially, it covered retail and wholesale trade and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 economic censuses were the first to be fully integrated—providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. These were the first censuses to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records have also been used to provide basic statistics as well for very small firms, reducing or eliminating the need to send them census questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic censuses, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The Census of Construction Industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The Census of Transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks. New for 1987 are publications reporting on business establishments engaged in several transportation industries, paralleling the data on establishments in other sectors. This is part of a gradual expansion in coverage of industries previously subjected to government regulation. The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic censuses in 1972 along with the Survey of Women-Owned Businesses.

Economic censuses have also been taken in Puerto Rico since 1909, in the Virgin Islands and Guam since 1958, and in the Northern Mariana Islands since 1982.

Statistical reports from the 1982 and earlier censuses provide historical figures for the study of long-term time series, and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the censuses provide complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, the results of which appear in publication series such as *Current Business Reports* (retail and wholesale trade and service industries), the *Annual Survey of Manufactures*, *Current Industrial Reports*, and the *Quarterly Financial Report*. Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic detail than the censuses. The *County Business Patterns* program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the

Guide to the 1987 Economic Censuses and Related Statistics. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1987 Economic Censuses*. Contact Customer Services for information on availability.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1987 data are expressed in 1987 dollars and 1982 data in 1982 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

ASSETS AND EXPENDITURES SURVEY

This report, which was prepared in connection with the 1987 Census of Service Industries, provides data on selected characteristics of service industry firms, including capital expenditures, depreciable assets, and operating expenses.

Data in this report are based on information collected from a probability sample of service firms used to produce annual national estimates of receipts and revenue published in the *Service Annual Survey* report. A description of the survey methodology, estimating procedures, and concepts is presented in appendix A.

The 1987 statistics are summarized by kind-of-business classifications based on the 1972 Standard Industrial Classification (SIC) Manual. The major SIC categories covered in this report are: Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC 70); Personal Services (SIC 72); Business Services (SIC 73); Automotive Repair Services and Garages (SIC 75); Miscellaneous Repair Services (SIC 76); Motion Pictures (SIC 78); Amusement and Recreation Services (SIC 79); Health Services (SIC 80); Legal Services (SIC 81); Correspondence Schools and Vocational Schools (SIC 824); Job Training and Vocational Rehabilitation Services (SIC 833); Child Day Care Services (SIC 835); Residential Care (SIC 836); Engineering, Architectural, and Surveying Services (SIC 891); Non-commercial Educational, Scientific, and Research Organizations (SIC 892); and Accounting, Auditing, and Bookkeeping Services (SIC 893).

A description of each kind of business represented by data shown in this report is included in appendix A.

SPECIAL TABULATIONS AND UNPUBLISHED DATA

Special tabulations of data collected in the 1987 Assets and Expenditures Survey may be obtained, depending on availability of time and personnel, on computer tape or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

Some estimates have not been published in this report because their sampling variability or imputation is so high as to make them potentially misleading. Some unpublished data can be derived directly by subtracting appropriate published data from their respective totals. However, the figures obtained by such subtraction would be subject to high sampling variability described above for unpublished

kinds of business, and their use would be subject to the same hazards. Unpublished data may be obtained upon request from the Chief, Business Division, Bureau of the Census, Washington, DC 20233.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

*	Measure of sampling variability not shown since estimated data not published.
-	Represents zero.
(M)	Less than \$1 million.
(NA)	Not available.
(S)	Withheld because estimate did not meet publication standards on the basis of either the response rate, associated relative standard error, or a consistency review.
(V)	Less than .05 percent.
(X)	Not applicable.
n.e.c.	Not elsewhere classified.
pt.	Part.
SIC	Standard Industrial Classification.

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table											
	1	2	3	4	5	6	7	8	9	10	11	12
Receipts/Revenue	X					X						X
Acquisition value of depreciable assets at end of 1987	X	X		X						X	X	
Buildings and structures.....		X		X								
Machinery and equipment.....	X			X								
Acquisition value of depreciable assets at end of 1986.....	X	X		X								X
Buildings and structures.....		X										
Machinery and equipment.....	X			X								
Deductions from depreciable assets.....		X										
Capital expenditures (other than land)	X	X	X		X					X	X	
Used capital expenditures.....		X	X		X							
New capital expenditures.....	X	X			X							
New buildings and structures.....			X		X							
New highway vehicles			X		X							
New computer hardware and data processing equipment			X		X							
All other capital expenditures.....		X		X								
Annual payroll	X					X	X	X				
Employer cost for fringe benefits.....						X	X	X				
Legally required expenditures.....						X	X	X				
Voluntary expenditures.....						X	X	X				
Taxes and license fees									X			
Depreciation charges					X					X		
Buildings and structures.....				X								
Machinery and equipment.....			X									
Lease and rental payments.....				X					X			
Buildings and structures.....				X								
Machinery and equipment.....			X									
Purchased electricity.....									X		X	
Purchased fuels.....									X		X	
Miscellaneous utilities.....									X		X	
Communication services									X			
Office supplies.....									X			
Advertising services									X			
Repairs									X		X	
Buildings and structures.....											X	
Machinery and equipment.....											X	
Other operating expenses									X			
Total operating expenses	X					X			X	X		X
1987 and 1982 comparative statistics.....					X							
Estimated relative standard errors.....												X

Users' Guide for Locating Statistics in the 1987 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multiunits	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES										
United States	X	X	X	X	X					
State	X	X	X	X	X					
CMSA, PMSA, MSA	X	X	X	X						
County	X	X	X	X						
Place	X	X	X	X						
NONEMPLOYER STATISTICS SERIES										
United States	X	X								
State	X	X								
CMSA, PMSA, MSA	X	X								
County	X	X								
Place	X	X								
ZIP CODES										
United States	X	X	X	X	X					
State	X	X	X	X	X					
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)										
United States	X	X	X	X		X	X	X	X	X
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES										
United States		X	X						X	X
HOTELS, MOTELS, AND OTHER LODGING PLACES										
United States	X	X	X	X	X					X
State	X	X	X	X	X					X
CMSA, PMSA, MSA	X	X	X	X	X					X
MISCELLANEOUS SUBJECTS										
United States	X	X	X	X	X					X
State	X	X	X	X	X					X
CMSA, PMSA, MSA	X	X	X	X	X					X

CONTENTS

Capital Expenditures, Depreciable Assets, and Operating Expenses

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SUMMARY OF FINDINGS

Data presented in this report on taxable receipts and tax-exempt revenue in 1987 amounted to \$35.1 billion for personal services; \$221.9 billion for business services; \$51.4 billion for automotive repair, services, and garages; and \$67.7 billion for legal services. Comparisons to 1982 data for individual kinds of business can be made using the Census of Service Industries, Geographic Area Series—United States Summary reports for the 2 years. Data presented on capital expenditures, depreciable assets, and operating expenses for service industries are summarized below.

CAPITAL EXPENDITURES

Capital expenditures for depreciable assets for personal services, business services, automotive repair, services, and garages, and legal services amounted to \$2.1, \$12.9, \$11.5, and \$2.1 billion, respectively. These amounts represented percent increases from 1982 of 57.6, 61.5, 148.1, and 67.1, respectively.

Expenditures for new facilities, structures, and equipment for these kinds of business amounted to \$1.7, \$11.8, \$11.3, and \$2.1 billion, respectively. These amounts accounted for 80.4, 91.5, 98.7, and 97.1 percent of total capital expenditures, respectively.

The kinds of business reporting the largest capital expenditures in 1987 included nursing, hospitals, and outpatient services, with \$16.4 billion and automotive rental and leasing, without drivers, \$10.1 billion.

DEPRECIABLE ASSETS

The gross (acquisition) value of depreciable assets at the end of 1986 for personal services, business services, automotive repair, services, and garages, and legal services amounted to \$15.0, \$70.3, \$30.2, and \$11.2 billion, respectively. After adding capital expenditures and deducting assets sold, retired, scrapped, and destroyed, the year 1987 ended with the gross value of depreciable assets for these kinds of business amounting to \$16.6, \$79.0, \$34.1, and \$13.0 billion, respectively. These amounts represented percent annual increases of 11.0, 12.3, 13.1, and 16.7, respectively.

The kinds of business representing the highest values of depreciable assets at the end of 1987 were nursing, hospitals, and outpatient services, with \$143.6 billion; and hotels, motels, and tourist courts, with \$68.7 billion.

OPERATING EXPENSES

Operating expenses in 1987 for personal services, business services, automotive repair, services, and garages,

and legal services amounted to \$27.2, \$177.4, \$34.6, and \$48.0 billion, respectively. These amounts represented 77.4, 79.9, 67.3, and 71.0 percent of total receipts and revenue, respectively. The following summarizes the findings for specific types of operating expenses.

Supplemental labor costs (employer cost for fringe benefits)—Supplemental labor costs in 1987 for personal services, business services, automotive repair, services, and garages, and legal services amounted to \$1.7, \$15.4, \$1.9, and \$3.8 billion, respectively. Legally required supplemental labor costs for these kinds of business, such as employers' social security contributions, unemployment tax, workers' compensation insurance, and State disability insurance programs, amounted to \$1.2, \$8.6, \$1.3, and \$1.8 billion, respectively. Voluntary labor costs, such as insurance premiums on hospital and medical plans, pension plans, and stock purchase plans, as a percent of all supplemental labor costs for these kinds of business, were 30.6, 44.2, 32.0, and 53.9, respectively.

Supplemental labor costs as a percent of annual payroll varied by kind of business. The lowest values were 10.8 percent for barber shops and 11.5 percent for beauty shops. The highest were 24.4 percent for noncommercial research organizations and 21.8 percent for hotels, motels, and tourist courts.

Depreciation charges—Depreciation and amortization charges against depreciable assets in 1987 for personal services, business services, automotive repair, services, and garages, and legal services amounted to \$2.0, \$9.4, \$4.9, and \$1.6 billion, respectively. Of these totals, buildings and structures, accounted for 18.2, 11.2, 6.7, and 16.4 percent, respectively.

Lease and rental payments—Lease and rental payments in 1987 for personal services, business services, automotive repair, services, and garages, and legal services amounted to \$2.3, \$9.9, \$3.1, and \$4.6 billion, respectively. These payments represented 8.5, 5.6, 8.9, and 9.7 percent of total operating expenses, respectively. Payments for office space, buildings, and other structures amounted to \$2.1, \$6.8, \$2.5, and \$4.2 billion, respectively.

Communication and utility expenses—Communication services purchased in 1987 for personal services, business services, automotive repair, services, and garages, and legal services represented 1.7, 2.1, 1.4, and 1.9 percent of total operating expenses, respectively. Total

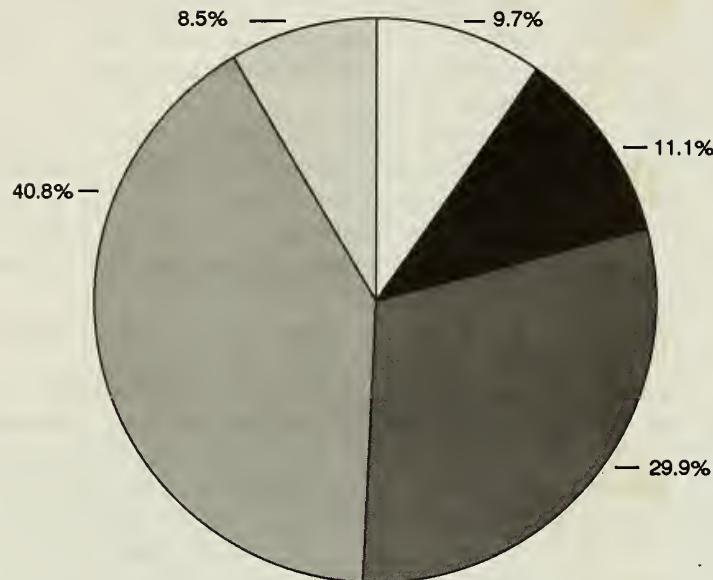
purchased utilities in 1987 for these kinds of business represented 5.0, .8, 2.1, and .5 percent of total operating expenses, respectively. Note that these data represent

only utilities which were purchased by firms in 1987, and exclude those utility costs which were part of normal lease and rental payments or franchise fees.

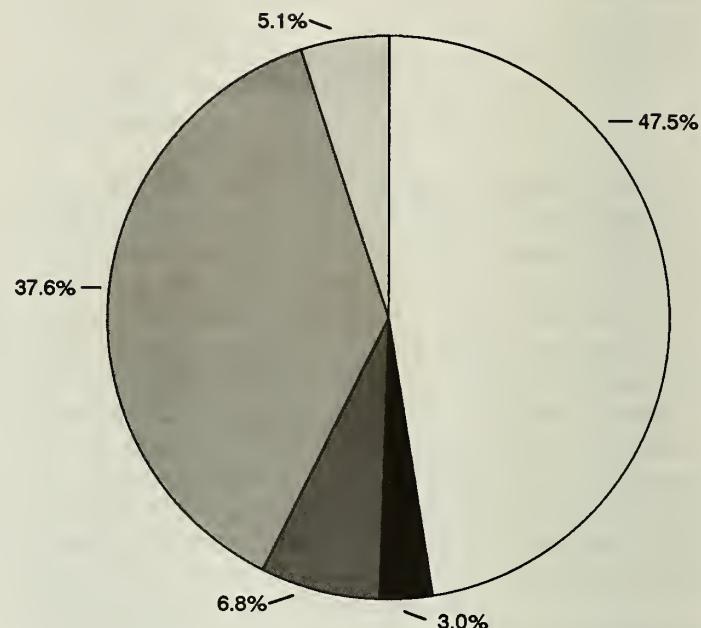
Figure 1. Distribution of Capital Expenditures of Selected Service Industries: 1987

New structures
New vehicles
New equipment
Other
Used

Business services
(SIC 73)



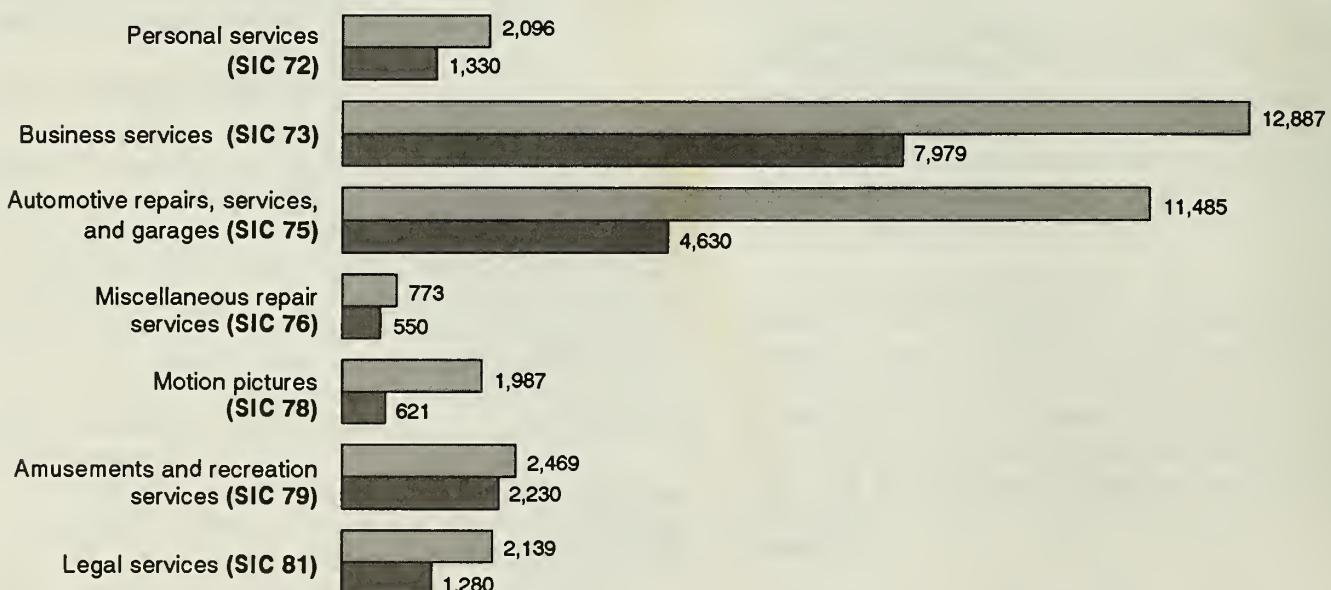
Health services
(SIC 80)



Note: Data are subject to sampling variability.

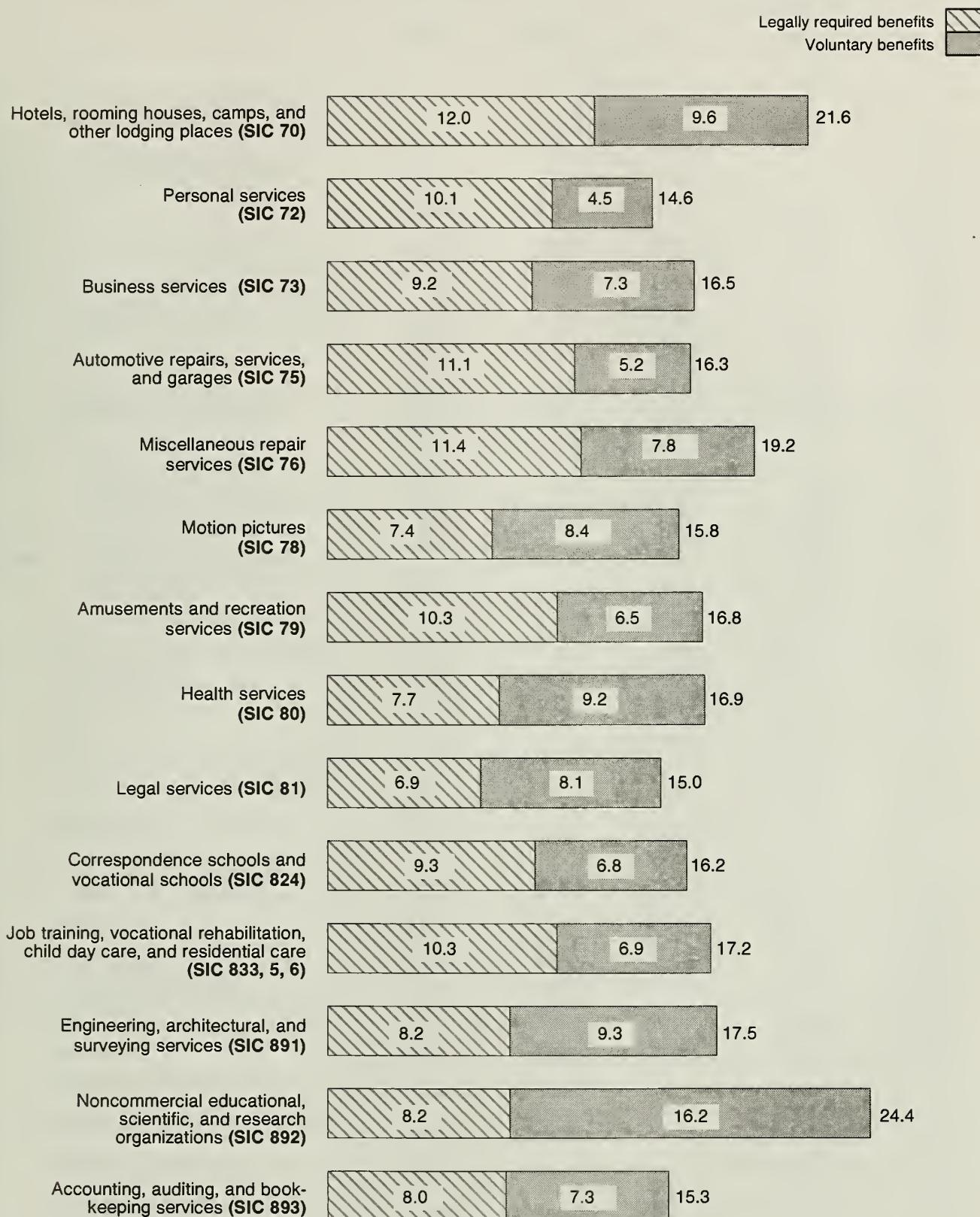
Figure 2. Capital Expenditures of Selected Service Industries: 1987 and 1982
(Dollar amounts are in millions)

1987
1982



Note: Data are subject to sampling variability. Data are based on 1972 Standard Industrial Classification.

Figure 3. Fringe Benefits as Percent of Annual Payroll: 1987
(Percent)



Note: Data are subject to sampling variability. Data are based on 1972 Standard Industrial Classification.

Table 1. General Statistics: 1987

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text.]

1972 SIC code	Kind of business	Receipts or revenue ¹	Operating expenses	Annual payroll ²	Acquisition value of depreciable assets		Capital expenditures (other than land)
					End of 1987	End of 1986	
	Services:						
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses -----	52 371	41 096	13 973	71 255	67 773	5 816
701	Hotels, motels, tourist courts -----	50 372	39 520	13 474	68 731	65 404	5 585
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis -----	1 999	1 576	499	2 524	2 369	(S)
72	Personal services -----	35 133	27 204	11 725	16 630	14 980	2 096
721	Laundry, cleaning, and garment services -----	12 837	10 366	4 412	6 848	6 315	710
722	Photographic studios, portrait -----	2 045	1 480	644	673	614	78
723	Beauty shops -----	7 461	6 155	3 133	2 135	1 979	235
724	Barber shops -----	408	311	169	103	100	4
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops -----	218	(S)	(S)	(S)	(S)	(S)
726	Funeral service and crematories -----	5 343	3 378	1 308	3 143	2 777	444
729	Miscellaneous personal services -----	6 821	5 391	2 024	3 585	(S)	(S)
73	Business services -----	221 925	177 387	93 185	78 973	70 298	12 887
731	Advertising -----	14 278	10 030	4 996	5 073	4 722	527
734	Services to dwellings and other buildings -----	13 185	10 812	6 431	(S)	(S)	246
737	Computer and data processing services -----	54 099	42 907	21 005	20 644	18 126	4 319
7394	Equipment rental and leasing services -----	15 907	11 761	4 095	19 199	17 392	3 015
Other 73	Other business services -----	124 456	101 877	56 657	31 866	27 984	4 780
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	4 124	2 893	1 348	(S)	(S)	(S)
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	12 408	8 205	4 007	3 402	2 975	491
736	Personnel supply services -----	23 632	22 173	16 133	1 277	1 120	197
7391, 2, 7	Research, development, management, consulting, and public relations -----	50 708	42 113	21 518	17 090	15 099	2 397
735, 7393, 5, 6, 9	News syndicates, detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c. -----	33 584	26 493	13 652	8 869	7 745	1 494
75	Automotive repair, services, and garages -----	51 423	34 591	11 786	34 100	30 152	11 485
751	Automotive rental and leasing, without drivers -----	16 441	13 530	2 724	25 465	22 627	10 130
752	Automobile parking -----	2 639	(S)	(S)	(S)	(S)	(S)
753	Automotive repair shops -----	28 664	16 656	7 503	6 333	5 439	1 072
754	Automotive services, except repair -----	3 679	2 465	967	1 622	1 514	(S)
76	Miscellaneous repair services -----	20 838	13 788	6 818	6 125	5 582	773
78	Motion pictures -----	23 894	15 489	5 794	10 427	8 685	1 987
781, 2	Motion picture production, distribution, and allied services -----	19 917	12 665	5 088	7 223	5 948	1 386
783	Motion picture theaters -----	3 977	2 824	706	3 204	2 737	601
79	Amusement and recreation services, except motion pictures -----	35 286	27 326	10 703	29 278	27 353	2 469
792, 7997	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services -----	21 265	16 592	6 545	16 359	15 081	1 430
7999	Other amusement and recreation services -----	14 021	10 734	4 158	12 919	12 272	1 039
80	Health services -----	325 617	269 135	135 598	172 446	157 103	19 978
801	Offices of physicians -----	83 812	71 320	41 671	15 566	13 699	2 177
802	Offices of dentists -----	23 787	18 378	8 801	7 277	6 772	634
803	Offices of osteopathic physicians -----	2 119	1 801	972	482	465	35
804	Offices of other health practitioners -----	10 341	7 288	3 392	3 175	2 867	359
805, 6, 8, 9	Nursing, hospitals, outpatient, and other health services, n.e.c. -----	198 444	165 101	78 226	143 624	131 252	16 393
807	Medical and dental laboratories -----	7 114	5 248	2 538	2 322	2 047	380
81	Legal services -----	67 663	48 034	25 545	13 026	11 162	2 139
824	Correspondence schools and vocational schools -----	3 366	2 880	1 235	1 617	1 351	288
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care -----	18 251	15 939	8 094	11 409	10 347	1 206
891	Engineering, architectural, and surveying services -----	53 563	43 746	24 155	9 024	8 485	1 130
892	Noncommercial educational, scientific, and research organizations -----	4 088	3 264	1 477	1 422	1 258	186
893	Accounting, auditing, and bookkeeping services -----	24 483	18 947	10 293	4 842	4 352	745

Note: Detail may not add to totals due to rounding. See table 12 for estimated measures of sampling variability (coefficients of variation).

¹Data represent receipts of taxable firms and revenue of tax-exempt organizations. See appendix A for a description.

²Payroll data are not the same as in other reports from the 1987 Census of Service Industries due to their sample basis and inclusion of auxiliaries.

Table 2. Capital Expenditures and Acquisition Value of Depreciable Assets by Major Kind of Business: 1987

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

1972 SIC code	Kind of business	Acquisition value of depreciable assets						Capital expenditures (other than land)			Deductions from depreciable assets in 1987	
		End of 1987			End of 1986							
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	New	Used		
70	Services:											
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses -----	71 255	54 337	16 918	67 773	51 855	15 918	5 816	5 284	(S)	2 334	
701 702, 3, 4	Hotels, motels, tourist courts----- Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis -----	68 731	52 359	16 372	65 404	49 957	15 447	5 585	5 093	(S)	2 258	
72	Personal services -----	16 630	5 304	11 326	14 980	4 848	10 132	2 096	1 685	(S)	458	
721	Laundry, cleaning, and garment services -----	6 848	(S)	(S)	6 315	(S)	4 771	710	603	(S)	179	
722	Photographic studios, portrait -----	673	152	521	614	138	476	78	73	5	(S)	
723	Beauty shops -----	2 135	(S)	(S)	1 979	(S)	(S)	235	183	(S)	(S)	
724	Barber shops -----	103	(S)	(S)	100	(S)	53	4	3	(S)	(S)	
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops -----	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	
726	Funeral service and crematories -----	3 143	1 854	1 289	2 777	1 635	1 143	444	331	(S)	(S)	
729	Miscellaneous personal services -----	3 585	725	(S)	(S)	629	(S)	(S)	(S)	(S)	(S)	
73	Business services -----	78 973	15 289	63 684	70 298	14 311	55 987	12 887	11 792	1 094	4 266	
731	Advertising -----	5 073	2 143	2 931	4 722	2 068	2 655	527	457	(S)	182	
734	Services to dwellings and other buildings -----	(S)	(S)	(S)	(S)	(S)	(S)	246	202	(S)	(S)	
737	Computer and data processing services -----	20 644	2 610	18 034	18 126	2 252	15 874	4 319	4 139	180	1 807	
7394	Equipment rental and leasing services -----	19 199	1 362	17 837	17 392	(S)	15 926	3 015	2 462	553	1 236	
Other 73	Other business services -----	31 866	8 649	23 216	27 984	7 958	20 027	4 780	4 532	247	914	
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	(S)	141	(S)	(S)	124	(S)	(S)	(S)	(S)	(S)	
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	3 402	606	2 796	2 975	565	2 410	491	466	(S)	64	
736	Personnel supply services -----	1 277	(S)	(S)	1 120	(S)	(S)	197	186	11	39	
7391, 2, 7	Research, development, management, consulting, and public relations -----	17 090	6 325	10 765	15 099	5 880	9 220	2 397	2 237	(S)	414	
735, 7393, 5, 6, 9	News syndicates, detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c. -----	8 869	1 356	7 514	7 745	1 183	6 562	1 494	1 452	43	372	
75	Automotive repair, services, and garages-----	34 100	4 523	29 578	30 152	4 492	25 659	11 485	11 339	147	7 538	
751	Automotive rental and leasing, without drivers -----	25 465	1 169	24 296	22 627	(S)	21 001	10 130	10 078	52	7 291	
752	Automobile parking -----	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	
753	Automotive repair shops -----	6 333	2 120	4 213	5 439	1 760	3 679	1 072	1 013	(S)	(S)	
754	Automotive services, except repair -----	1 622	(S)	860	1 514	(S)	803	(S)	(S)	(S)	(S)	
76	Miscellaneous repair services -----	6 125	1 252	4 873	5 582	1 142	4 439	773	718	54	229	
78	Motion pictures -----	10 427	(S)	(S)	8 685	(S)	(S)	1 987	1 836	151	246	
781, 2	Motion picture production, distribution, and allied services -----	7 223	(S)	(S)	5 948	(S)	(S)	1 386	1 247	139	112	
783	Motion picture theaters -----	3 204	(S)	(S)	2 737	(S)	982	601	589	(S)	134	
79	Amusement and recreation services, except motion pictures -----	29 278	17 025	12 254	27 353	16 024	11 329	2 469	2 300	(S)	605	
792, 7997 7999	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services -----	16 359	9 854	6 505	15 081	9 172	5 909	1 430	1 320	(S)	213	
Other 79	Other amusement and recreation services -----	12 919	7 171	5 748	12 272	6 852	5 420	1 039	1 979	(S)	392	
80	Health services-----	172 446	99 912	72 534	157 103	91 504	65 599	19 978	18 949	1 028	4 702	
801	Offices of physicians -----	15 566	4 064	11 502	13 699	3 513	10 187	2 177	1 968	(S)	310	
802	Offices of dentists -----	7 277	1 784	5 493	6 772	1 743	5 029	634	584	(S)	132	
803	Offices of osteopathic physicians -----	482	(S)	394	465	(S)	375	35	34	(S)	(S)	
804	Offices of other health practitioners -----	3 175	(S)	(S)	2 867	(S)	(S)	359	316	(S)	(S)	
805, 6, 8, 9	Nursing, hospitals, outpatient, and other health services, n.e.c. -----	143 624	92 656	50 968	131 252	85 028	46 225	16 393	15 686	707	4 074	
807	Medical and dental laboratories -----	2 322	557	1 765	2 047	473	(S)	380	361	(S)	(S)	
81	Legal services-----	13 026	3 179	9 848	11 162	2 785	8 378	2 139	2 077	(S)	(S)	
824	Correspondence schools and vocational schools-----	1 617	431	1 186	1 351	342	1 009	288	258	(S)	28	
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care-----	11 409	8 782	2 627	10 347	8 137	2 210	1 206	1 102	(S)	(S)	
891	Engineering, architectural, and surveying services -----	9 024	(S)	6 959	8 485	(S)	6 245	1 130	1 128	(S)	(S)	
892	Noncommercial educational, scientific, and research organizations -----	1 422	743	679	1 258	668	590	186	182	4	(S)	
893	Accounting, auditing, and bookkeeping services -----	4 842	1 053	3 789	4 352	(S)	3 399	745	706	(S)	259	

Note: Detail may not add to totals due to rounding. See table 12 for estimated measures of sampling variability (coefficients of variation). The value of assets at end of 1986 plus 1987 capital expenditures minus asset deductions may not necessarily equal the value of assets at end of 1987 due to corporate mergers, exchange of stock, and other noncategorized acquisitions, not shown separately.

Table 3. Detailed Capital Expenditures by Major Kind of Business: 1987

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

1972 SIC code	Kind of business	Capital expenditures (other than land)						Used buildings, structures, machinery, equipment, and other depreciable assets acquired from others	
		Total	New capital expenditures						
			Total	Buildings, structures, and related facilities	Highway vehicles	Computer hardware and data processing equipment	All other new capital expenditures		
70	Services:								
701	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses	5 816	5 284	3 619	69	78	1 518	(S)	
702, 3, 4	Hotels, motels, tourist courts	5 585	5 093	3 498	54	75	1 466	(S)	
	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis	(S)	(S)	(S)	(S)	(S)	(S)	(S)	
72	Personal services	2 096	1 685	434	219	50	983	(S)	
721	Laundry, cleaning, and garment services	710	603	115	98	15	375	(S)	
722	Photographic studios, portrait	78	73	18	(S)	4	42	5	
723	Beauty shops	235	183	(S)	(S)	(S)	119	(S)	
724	Barber shops	4	3	(S)	(S)	(M)	(S)	(S)	
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops	(S)	(S)	(S)	(S)	(S)	(S)	(S)	
726	Funeral service and crematories	444	331	(S)	94	(S)	80	(S)	
729	Miscellaneous personal services	(S)	(S)	99	(S)	(S)	(S)	(S)	
73	Business services	12 887	11 792	1 251	1 436	3 851	5 254	1 094	
731	Advertising	527	457	109	42	70	236	(S)	
734	Services to dwellings and other buildings	246	202	(S)	78	(S)	(S)	(S)	
737	Computer and data processing services	4 319	4 139	284	(S)	2 740	1 041	180	
7394	Equipment rental and leasing services	3 015	2 462	69	660	91	(S)	553	
Other 73	Other business services	4 780	4 532	768	582	929	2 253	247	
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	
733	Mailing, reproduction, commercial art and photography, and stenographic services	491	466	46	(S)	59	(S)	(S)	
736	Personnel supply services	197	186	(S)	(S)	36	82	11	
7391, 2, 7	Research, development, management, consulting, and public relations	2 397	2 237	521	(S)	496	1 041	(S)	
735, 7393, 5, 6, 9	News syndicates, detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c.	1 494	1 452	166	281	(S)	728	43	
75	Automotive repair, services, and garages	11 485	11 339	597	9 849	84	808	147	
751	Automotive rental and leasing, without drivers	10 130	10 078	105	9 611	47	314	52	
752	Automobile parking	(S)	(S)	(S)	(S)	(S)	(S)	(S)	
753	Automotive repair shops	1 072	1 013	(S)	192	(S)	403	(S)	
754	Automotive services, except repair	(S)	(S)	(S)	(S)	(S)	(S)	(S)	
76	Miscellaneous repair services	773	718	(S)	171	48	318	54	
78	Motion pictures	1 987	1 836	(S)	(S)	(S)	(S)	151	
781, 2	Motion picture production, distribution, and allied services	1 386	1 247	(S)	(S)	(S)	(S)	139	
783	Motion picture theaters	601	589	(S)	(S)	(S)	(S)	(S)	
79	Amusement and recreation services, except motion pictures	2 469	2 300	1 059	(S)	111	1 003	(S)	
792, 7997 7999	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services	1 430	1 320	655	(S)	100	469	(S)	
Other 79	Other amusement and recreation services	1 039	979	404	30	11	534	(S)	
80	Health services	19 978	18 949	9 484	593	1 363	7 509	1 028	
801	Offices of physicians	2 177	1 968	(S)	255	271	1 129	(S)	
802	Offices of dentists	634	584	125	80	60	319	(S)	
803	Offices of osteopathic physicians	35	34	(S)	(S)	(S)	(S)	(S)	
804	Offices of other health practitioners	359	316	(S)	68	42	170	(S)	
805, 6, 8, 9	Nursing, hospitals, outpatient, and other health services, n.e.c.	16 393	15 686	8 924	142	898	5 723	707	
807	Medical and dental laboratories	380	361	85	(S)	(S)	151	(S)	
81	Legal services	2 139	2 077	392	202	491	992	(S)	
824	Correspondence schools and vocational schools	288	258	(S)	(S)	34	147	(S)	
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care	1 206	1 102	(S)	75	47	304	(S)	
891	Engineering, architectural, and surveying services	1 130	1 128	(S)	(S)	272	580	(S)	
892	Noncommercial educational, scientific, and research organizations	186	182	89	(S)	36	54	4	
893	Accounting, auditing, and bookkeeping services	745	706	(S)	(S)	209	301	(S)	

Note: Detail may not add to totals due to rounding. See table 12 for estimated measures of sampling variability (coefficients of variation).

Table 4. Detailed Acquisition Value of Depreciable Assets, Depreciation Charges, and Lease and Rental Payments by Major Kind of Business: 1987

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

1972 SIC code	Kind of business	Acquisition value of depreciable assets						Depreciation charges in 1987			Lease and rental payments		
		End of 1987			End of 1986								
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other
70	Services:												
701	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses	71 255	54 337	16 918	67 773	51 855	15 918	4 524	2 613	1 911	1 551	1 184	367
702, 3, 4	Hotels, motels, tourist courts	68 731	52 359	16 372	65 404	49 957	15 447	4 392	2 534	1 858	1 482	1 130	353
	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis	2 524	1 978	545	2 369	1 897	472	132	79	54	69	54	(S)
72	Personal services	16 630	5 304	11 326	14 980	4 848	10 132	2 009	366	1 643	2 309	2 133	177
721	Laundry, cleaning, and garment services	6 848	(S)	(S)	6 315	(S)	4 771	822	(S)	722	687	604	(S)
722	Photographic studios, portrait	673	152	521	614	138	476	78	11	67	84	75	(S)
723	Beauty shops	2 135	(S)	(S)	1 979	(S)	(S)	277	(S)	(S)	701	690	
724	Barber shops	103	(S)	(S)	100	(S)	53	10	(S)	7	37	37	(S)
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
726	Funeral service and crematories	3 143	1 854	1 289	2 777	1 635	1 143	280	125	155	198	166	
729	Miscellaneous personal services	3 585	725	(S)	(S)	629	(S)	(S)	60	(S)	593	553	(S)
73	Business services	78 973	15 289	63 684	70 298	14 311	55 987	9 362	1 046	8 317	9 931	6 847	3 084
731	Advertising	5 073	2 143	2 931	4 722	2 068	2 655	514	180	334	931	773	158
734	Services to dwellings and other buildings	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	228	167	61
737	Computer and data processing services	20 644	2 610	18 034	18 126	2 252	15 874	3 207	205	3 002	3 107	1 724	1 383
7394	Equipment rental and leasing services	19 199	1 362	17 837	17 392	(S)	15 926	1 875	92	1 783	873	545	328
Other 73	Other business services	31 866	8 649	23 216	27 984	7 958	20 027	3 436	521	2 915	4 791	3 637	1 153
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	(S)	141	(S)	(S)	124	(S)	115	(S)	103	182	115	67
733	Mailing, reproduction, commercial art and photography, and stenographic services	3 402	606	2 796	2 975	565	2 410	404	52	352	590	451	139
736	Personnel supply services	1 277	(S)	(S)	1 120	(S)	(S)	194	14	180	365	295	(S)
7391, 2, 7	Research, development, management, consulting, and public relations	17 090	6 325	10 765	15 099	5 880	9 220	1 650	361	1 289	2 462	1 928	534
735, 7393, 5, 6, 9	News syndicates, detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c.	8 869	1 356	7 514	7 745	1 183	6 562	1 073	82	991	1 192	849	343
75	Automotive repair, services, and garages	34 100	4 523	29 578	30 152	4 492	25 659	4 850	326	4 524	3 096	2 468	628
751	Automotive rental and leasing, without drivers	25 465	1 169	24 296	22 627	(S)	21 001	3 873	79	3 795	1 027	553	(S)
752	Automobile parking	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
753	Automotive repair shops	6 333	2 120	4 213	5 439	1 760	3 679	728	157	571	1 237	1 106	132
754	Automotive services, except repair	1 622	(S)	860	1 514	(S)	803	(S)	(S)	130	207	189	(S)
76	Miscellaneous repair services	6 125	1 252	4 873	5 582	1 142	4 439	638	63	575	734	558	175
78	Motion pictures	10 427	(S)	(S)	8 685	(S)	(S)	(S)	(S)	(S)	865	(S)	160
781, 2	Motion picture production, distribution, and allied services	7 223	(S)	(S)	5 948	(S)	(S)	(S)	(S)	(S)	507	382	125
783	Motion picture theaters	3 204	(S)	(S)	2 737	(S)	982	241	(S)	(S)	(S)	(S)	(S)
79	Amusement and recreation services, except motion pictures	29 278	17 025	12 254	27 353	16 024	11 329	1 930	781	1 149	1 430	1 181	249
792, 7997	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services	16 359	9 854	6 505	15 081	9 172	5 909	1 022	435	587	712	587	126
Other 79	Other amusement and recreation services	12 919	7 171	5 748	12 272	6 852	5 420	909	346	562	718	594	123
80	Health services	172 446	99 912	72 534	157 103	91 504	65 599	11 771	4 217	7 553	9 734	7 431	2 303
801	Offices of physicians	15 566	4 064	11 502	13 699	3 513	10 187	1 861	249	1 611	3 804	3 141	664
802	Offices of dentists	7 277	1 784	5 493	6 772	1 743	5 029	825	107	718	1 255	1 092	163
803	Offices of osteopathic physicians	482	(S)	394	465	(S)	375	(S)	(S)	98	75	(S)	87
804	Offices of other health practitioners	3 175	(S)	(S)	2 867	(S)	(S)	363	63	300	659	572	
805, 6, 8, 9	Nursing, hospitals, outpatient, and other health services, n.e.c.	143 624	92 656	50 968	131 252	85 028	46 225	8 453	3 766	4 687	3 633	2 382	1 252
807	Medical and dental laboratories	2 322	557	1 765	2 047	473	(S)	204	25	179	285	170	116
81	Legal services	13 026	3 179	9 848	11 162	2 785	8 378	1 639	268	1 370	4 641	4 231	410
824	Correspondence schools and vocational schools	1 617	431	1 186	1 351	342	1 009	133	27	106	220	194	27
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care	11 409	8 782	2 627	10 347	8 137	2 210	625	328	297	762	681	81
891	Engineering, architectural, and surveying services	9 024	(S)	6 959	8 485	(S)	6 245	1 356	(S)	1 136	2 206	1 792	413
892	Noncommercial educational, scientific, and research organizations	1 422	743	679	1 258	668	590	115	34	81	120	100	20
893	Accounting, auditing, and bookkeeping services	4 842	1 053	3 789	4 352	(S)	3 399	688	87	601	1 491	1 360	132

Note: Detail may not add to totals due to rounding. See table 12 for estimated measures of sampling variability (coefficients of variation).

Table 5. Comparative Statistics on Capital Expenditures: 1987 and 1982

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

1972 SIC code	Kind of business	Capital expenditures (other than land)									
		Total		New capital expenditures				Used buildings, structures, machinery, equipment, and other depreciable assets acquired from other			
				Total		Buildings, structures, and related facilities		Machinery, equipment, and other			
		1987	1982	1987	1982	1987	1982	1987	1982	1987	1982
70	Services: Hotels, rooming houses, camps, and other lodging places ¹ -----	5 816	(NA)	5 284	(NA)	3 619	(NA)	1 665	(NA)	(S)	(NA)
72	Personal services -----	2 096	1 330	1 685	1 166	434	253	1 251	913	(S)	(NA)
73	Business services -----	12 887	7 979	11 792	7 226	1 251	1 568	10 541	5 658	1 094	(NA)
75	Automotive repair, services, and garages -----	11 485	4 630	11 339	4 474	597	240	10 742	4 234	147	(NA)
76	Miscellaneous repair services -----	773	550	718	495	(S)	81	537	414	54	(NA)
78	Motion pictures -----	1 987	621	1 836	590	(S)	197	1 361	392	151	(NA)
79	Amusement and recreation services -----	2 469	2 230	2 300	2 190	1 059	1 084	1 240	1 106	(S)	40
80	Health services ¹ -----	19 978	(NA)	18 949	(NA)	9 484	(NA)	9 466	(NA)	1 028	(NA)
81	Legal services -----	2 139	1 280	2 077	1 256	392	416	1 685	829	(S)	(NA)
824	Correspondence schools and vocational schools ¹ -----	288	(NA)	258	(NA)	(S)	(NA)	191	(NA)	(S)	(NA)
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ¹ -----	1 206	(NA)	1 102	(NA)	(S)	(NA)	425	(NA)	(S)	(NA)
891	Engineering, architectural, and surveying services ¹ -----	1 130	(NA)	1 128	(NA)	(S)	(NA)	1 047	(NA)	(S)	(NA)
892	Noncommercial educational, scientific, and research organizations ¹ -----	186	(NA)	182	(NA)	89	(NA)	93	(NA)	4	(NA)
893	Accounting, auditing, and bookkeeping services ¹ -----	745	(NA)	706	(NA)	(S)	(NA)	555	(NA)	(S)	(NA)

Note: See table 12 for estimated measures of sampling variability (coefficients of variation).

¹Comparable 1982 data are not available due to coverage limits.

Table 6. Receipts or Revenue, Annual Payroll, and Employer Costs for Fringe Benefits by Major Kind of Business: 1987

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

1972 SIC code	Kind of business	Receipts or revenue ¹	Operating expenses	Annual payroll ²	Employer costs for fringe benefits			Annual payroll as percent of—		Employer costs for fringe benefits as percent of—	
					Total	Legally required expendi- tures	Voluntary expendi- tures	Receipts or revenue	Operating expenses	Operating expenses	Annual payroll
70	Services: Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses -----	52 371	41 096	13 973	3 023	1 677	1 346	26.7	34.0	7.4	21.6
701	Hotels, motels, tourist courts -----	50 372	39 520	13 474	2 931	1 624	1 307	26.7	34.1	7.4	21.8
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis -----	1 999	1 576	499	92	53	39	25.0	31.7	5.8	18.4
72	Personal services -----	35 133	27 204	11 725	1 714	1 189	524	33.4	43.1	6.3	14.6
721	Laundry, cleaning, and garment services -----	12 837	10 366	4 412	736	483	253	34.4	42.6	7.1	16.7
722	Photographic studios, portrait -----	2 045	1 480	644	102	62	40	31.5	43.5	6.9	15.8
723	Beauty shops -----	7 461	6 155	3 133	360	307	53	42.0	50.9	5.9	11.5
724	Barber shops -----	408	311	169	18	17	2	41.5	54.4	5.9	10.8
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops -----	218	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
726	Funeral service and crematories -----	5 343	3 378	1 308	226	113	113	24.5	38.7	6.7	17.3
729	Miscellaneous personal services -----	6 821	5 391	2 024	267	204	62	29.7	37.5	4.9	13.2
73	Business services -----	221 925	177 387	93 185	15 419	8 600	6 818	42.0	52.5	8.7	16.5
731	Advertising -----	14 278	10 030	4 996	814	373	441	35.0	49.8	8.1	16.3
734	Services to dwellings and other buildings -----	13 185	10 812	6 431	1 164	850	314	48.8	59.5	10.8	18.1
737	Computer and data processing services -----	54 099	42 907	21 005	3 621	1 588	2 032	38.8	49.0	8.4	17.2
7394	Equipment rental and leasing services -----	15 907	11 761	4 095	786	444	342	25.7	34.8	6.7	19.2
Other 73	Other business services -----	124 456	101 877	56 657	9 033	5 345	3 688	45.5	55.6	8.9	15.9
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	4 124	2 893	1 348	207	117	90	32.7	46.6	7.2	15.4
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	12 408	8 205	4 007	616	329	286	32.3	48.8	7.5	15.4
736	Personnel supply services -----	23 632	22 173	16 133	2 305	1 612	(S)	66.3	72.8	10.4	14.3
7391, 2, 7	Research, development, management, consulting, and public relations -----	50 708	42 113	21 518	3 721	1 606	2 115	42.4	51.1	8.8	17.3
735, 7393, 5, 6, 9	News syndicates, detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c. -----	33 584	26 493	13 652	2 184	1 481	704	40.7	51.5	8.2	16.0
75	Automotive repair, services, and garages -----	51 423	34 591	11 786	1 919	1 304	615	22.9	34.1	5.5	16.3
751	Automotive rental and leasing, without drivers -----	16 441	13 530	2 724	495	251	245	16.6	20.1	3.7	18.2
752	Automobile parking -----	2 639	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
753	Automotive repair shops -----	28 664	16 656	7 503	1 182	882	300	26.2	45.0	7.1	15.8
754	Automotive services, except repair -----	3 679	2 465	967	137	109	28	26.3	39.2	5.6	14.2
76	Miscellaneous repair services -----	20 838	13 788	6 818	1 308	776	533	32.7	49.4	9.5	19.2

See footnotes at end of table.

Table 6. Receipts or Revenue, Annual Payroll, and Employer Costs for Fringe Benefits by Major Kind of Business: 1987—Con.

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

1972 SIC code	Kind of business	Receipts or revenue ¹	Operating expenses	Annual payroll ²	Employer costs for fringe benefits			Annual payroll as percent of—		Employer costs for fringe benefits as percent of—	
					Total	Legally required expendi- tures	Voluntary expendi- tures	Receipts or revenue	Operating expenses	Operating expenses	Annual payroll
78	Motion pictures	23 894	15 489	5 794	917	429	488	24.2	37.4	5.9	15.8
781, 2	Motion picture production, distribution, and allied services	19 917	12 665	5 088	816	360	455	25.5	40.2	6.4	16.0
783	Motion picture theaters	3 977	2 824	706	(S)	(S)	(S)	17.7	25.0	(S)	(S)
79	Amusement and recreation services, except motion pictures	35 286	27 326	10 703	1 799	1 106	692	30.3	39.2	6.6	16.8
792, 7997	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services	21 265	16 592	6 545	1 115	704	411	30.8	39.4	6.7	17.0
7999	Other amusement and recreation services	14 021	10 734	4 158	684	402	282	29.7	38.7	6.4	16.4
80	Health services	325 617	269 135	135 598	22 981	10 442	12 539	41.6	50.4	8.5	16.9
801	Offices of physicians	83 812	71 320	41 671	6 544	1 849	4 695	49.7	58.4	9.2	15.7
802	Offices of dentists	23 787	18 378	8 801	1 389	670	718	37.0	47.9	7.6	15.8
803	Offices of osteopathic physicians	2 119	1 801	972	142	58	83	45.9	54.0	7.9	14.6
804	Offices of other health practitioners	10 341	7 288	3 392	580	273	307	32.8	46.5	8.0	17.1
805, 6, 8, 9	Nursing, hospitals, outpatient, and other health services, n.e.c.	198 444	165 101	78 226	13 907	7 381	6 526	39.4	47.4	8.4	17.8
807	Medical and dental laboratories	7 114	5 248	2 538	419	210	209	35.7	48.4	8.0	16.5
81	Legal services	67 663	48 034	25 545	3 826	1 761	2 064	37.8	53.2	8.0	15.0
824	Correspondence schools and vocational schools	3 366	2 880	1 235	200	115	84	36.7	42.9	6.9	16.2
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care	18 251	15 939	8 094	1 389	830	559	44.3	50.8	8.7	17.2
891	Engineering, architectural, and surveying services	53 563	43 746	24 155	4 235	1 986	2 249	45.1	55.2	9.7	17.5
892	Noncommercial educational, scientific, and research organizations	4 088	3 264	1 477	361	121	240	36.1	45.2	11.1	24.4
893	Accounting, auditing, and bookkeeping services	24 483	18 947	10 293	1 570	823	747	42.0	54.3	8.3	15.3

Note: Detail may not add to totals due to rounding. For estimated measures of sampling variability (coefficients of variation) see explanation in appendix A for percentage columns and table 12 for other columns.

¹Data represent receipts of taxable firms and revenue of tax-exempt organizations. See appendix A for a description.

²Payroll data are not the same as in other reports from the 1987 Census of Service Industries due to their sample basis and inclusion of auxiliaries.

Table 7. Annual Payroll and Employer Costs for Fringe Benefits by Legal Form of Organization and Major Kind of Business: 1987

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text.]

1972 SIC code	Legal form of organization and kind of business	Annual payroll ¹	Employer costs for fringe benefits			Employer costs for fringe benefits as percent of annual payroll
			Total	Legally required expenditures	Voluntary expenditures	
	Services:					
70	Hotels, rooming houses, camps, and other lodging places	13 973	3 023	1 677	1 346	21.6
	Corporations	10 574	2 343	1 253	1 090	22.2
	All other	3 399	679	423	256	20.0
72	Personal services	11 725	1 714	1 189	524	14.6
	Corporations	9 090	1 390	920	471	15.3
	All other	2 635	323	270	(S)	12.3
73	Business services	93 185	15 419	8 600	6 818	16.5
	Corporations	88 026	14 657	8 075	6 581	16.7
	All other	5 159	762	(S)	237	14.8
75	Automotive repair, services, and garages	11 786	1 919	1 304	615	16.3
	Corporations	9 451	1 599	1 034	565	16.9
	All other	2 335	321	271	(S)	13.7
76	Miscellaneous repair services	6 818	1 308	776	533	19.2
	Corporations	5 876	1 158	661	497	19.7
	All other	942	(S)	115	(S)	(S)
78	Motion pictures	5 794	917	429	488	15.8
	Corporations	5 575	886	410	476	15.9
	All other	(S)	(S)	(S)	(S)	(S)
79	Amusement and recreation services	10 703	1 799	1 106	692	16.8
	Corporations	9 168	1 579	958	621	17.2
	All other	1 535	220	148	71	14.3
80	Health services	135 598	22 981	10 442	12 539	16.9
	Corporations	125 355	21 283	9 423	11 860	17.0
	All other	10 243	1 698	1 019	679	16.6
81	Legal services	25 545	3 826	1 761	2 064	15.0
	Corporations	14 977	2 139	828	1 311	14.3
	All other	10 569	1 687	933	754	16.0
824	Correspondence schools and vocational schools	1 235	200	115	84	16.2
	Corporations	(S)	(S)	(S)	(S)	(S)
	All other	(S)	(S)	(S)	(S)	(S)
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care	8 094	1 389	830	559	17.2
	Corporations	7 368	1 281	761	521	17.4
	All other	726	108	70	(S)	14.8
891	Engineering, architectural, and surveying services	24 155	4 235	1 986	2 249	17.5
	Corporations	22 138	3 919	1 810	2 108	17.7
	All other	2 016	(S)	(S)	(S)	(S)
892	Noncommercial educational, scientific, and research organizations	1 477	361	121	240	24.4
	Corporations	1 477	361	121	240	24.4
	All other	—	—	—	—	—
893	Accounting, auditing, and bookkeeping services	10 293	1 570	823	747	15.3
	Corporations	4 072	651	335	316	16.0
	All other	6 221	919	488	431	14.8

Note: Detail may not add to totals due to rounding. For estimated measures of sampling variability (coefficients of variation) see explanation in appendix A for percentage columns and table 12 for other columns.

¹Payroll data are not the same as in other reports from the 1987 Census of Service Industries due to their sample basis and inclusion of auxiliaries.

Table 8. Operating Expenses by Type and Major Kind of Business: 1987

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

1972 SIC code	Kind of business	Operating expenses	Annual payroll ¹		Employer costs for fringe benefits		Taxes and license fees		Depreciation and amortization charges		Lease and rental payments	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	Services:											
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses	41 096	13 973	34.0	3 023	7.4	1 732	4.2	4 524	11.0	1 551	3.8
701	Hotels, motels, tourist courts	39 520	13 474	34.1	2 931	7.4	1 699	4.3	4 392	11.1	1 482	3.8
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis	1 576	499	31.7	92	5.8	33	2.1	132	8.4	69	4.4
72	Personal services	27 204	11 725	43.1	1 714	6.3	303	1.1	2 009	7.4	2 309	8.5
721	Laundry, cleaning, and garment services	10 366	4 412	42.6	736	7.1	119	1.1	822	7.9	687	6.6
722	Photographic studios, portrait	1 480	644	43.5	102	6.9	14	.9	78	5.3	84	5.7
723	Beauty shops	6 155	3 133	50.9	360	5.9	46	.7	277	4.5	701	11.4
724	Barber shops	311	169	54.4	18	5.9	3	.9	10	3.1	37	12.0
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
726	Funeral service and crematories	3 378	1 308	38.7	226	6.7	69	2.0	280	8.3	198	5.9
729	Miscellaneous personal services	5 391	2 024	37.5	267	4.9	51	.9	(S)	(S)	593	11.0
73	Business services	177 387	93 185	52.5	15 419	8.7	1 015	.6	9 362	5.3	9 931	5.6
731	Advertising	10 030	4 996	49.8	814	8.1	54	.5	514	5.1	931	9.3
734	Services to dwellings and other buildings	10 812	6 431	59.5	1 164	10.8	50	.5	(S)	(S)	228	2.1
737	Computer and data processing services	42 907	21 005	49.0	3 621	8.4	216	.5	3 207	7.5	3 107	7.2
7394	Equipment rental and leasing services	11 761	4 095	34.8	786	6.7	145	1.2	1 875	15.9	873	7.4
Other 73	Other business services	101 877	56 657	55.6	9 033	8.9	550	.5	3 436	3.4	4 791	4.7
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2 893	1 348	46.6	207	7.2	18	.6	115	4.0	182	6.3
733	Mailing, reproduction, commercial art and photography, and stenographic services	8 205	4 007	48.8	616	7.5	73	.9	404	4.9	590	7.2
736	Personnel supply services	22 173	16 133	72.8	2 305	10.4	(S)	(S)	194	.9	365	1.6
7391, 2, 7	Research, development, management, consulting, and public relations	42 113	21 518	51.1	3 721	8.8	245	.6	1 650	3.9	2 462	5.8
735, 7393, 5, 6, 9	News syndicates, detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c.	26 493	13 652	51.5	2 184	8.2	173	.7	1 073	4.0	1 192	4.5
75	Automotive repair, services, and garages	34 591	11 786	34.1	1 919	5.5	604	1.7	4 850	14.0	3 096	8.9
751	Automotive rental and leasing, without drivers	13 530	2 724	20.1	495	3.7	303	2.2	3 873	28.6	1 027	7.6
752	Automobile parking	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
753	Automotive repair shops	16 656	7 503	45.0	1 182	7.1	197	1.2	728	4.4	1 237	7.4
754	Automotive services, except repair	2 465	967	39.2	137	5.6	37	1.5	(S)	(S)	207	8.4
76	Miscellaneous repair services	13 788	6 818	49.4	1 308	9.5	118	.9	638	4.6	734	5.3
78	Motion pictures	15 489	5 794	37.4	917	5.9	146	.9	(S)	(S)	865	5.6
781, 2	Motion picture production, distribution, and allied services	12 665	5 088	40.2	816	6.4	65	.5	(S)	(S)	507	4.0
783	Motion picture theaters	2 824	706	25.0	(S)	(S)	(S)	(S)	241	8.5	(S)	(S)
79	Amusement and recreation services, except motion pictures	27 326	10 703	39.2	1 799	6.6	635	2.3	1 930	7.1	1 430	5.2
792, 7997	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services	16 592	6 545	39.4	1 115	6.7	383	2.3	1 022	6.2	712	4.3
7999	Other amusement and recreation services	10 734	4 158	38.7	684	6.4	251	2.3	909	8.5	718	6.7
80	Health services	269 135	135 598	50.4	22 981	8.5	1 283	.5	11 771	4.4	9 734	3.6
801	Offices of physicians	71 320	41 671	58.4	6 544	9.2	327	.5	1 861	2.6	3 804	5.3
802	Offices of dentists	18 378	8 801	47.9	1 389	7.6	164	.9	825	4.5	1 255	6.8
803	Offices of osteopathic physicians	1 801	972	54.0	142	7.9	(S)	(S)	(S)	(S)	98	5.4
804	Offices of other health practitioners	7 288	3 392	46.5	580	8.0	80	1.1	363	5.0	659	9.0
805, 6, 8, 9	Nursing, hospitals, outpatient, and other health services, n.e.c.	165 101	78 226	47.4	13 907	8.4	674	.4	8 453	5.1	3 633	2.2
807	Medical and dental laboratories	5 248	2 538	48.4	419	8.0	26	.5	204	3.9	285	5.4
81	Legal services	48 034	25 545	53.2	3 826	8.0	312	.6	1 639	3.4	4 641	9.7
824	Correspondence schools and vocational schools	2 880	1 235	42.9	200	6.9	19	.7	133	4.6	220	7.6
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care	15 939	8 094	50.8	1 389	8.7	111	.7	625	3.9	762	4.8
891	Engineering, architectural, and surveying services	43 746	24 155	55.2	4 235	9.7	175	.4	1 356	3.1	2 206	5.0
892	Noncommercial educational, scientific, and research organizations	3 264	1 477	45.2	361	11.1	(S)	(S)	115	3.5	120	3.7
893	Accounting, auditing, and bookkeeping services	18 947	10 293	54.3	1 570	8.3	91	.5	688	3.6	1 491	7.9

See footnotes at end of table.

Table 8. Operating Expenses by Type and Major Kind of Business: 1987—Con.

(Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text.)

1972 SIC code	Kind of business	Telephone and other purchased communications		Purchased utilities ¹		Purchased office supplies		Advertising services		Purchased repair services		Other operating expenses	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	Services:												
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses	745	1.8	2 494	6.1	340	.8	1 126	2.7	1 233	3.0	10 356	25.2
701	Hotels, motels, tourist courts	724	1.8	2 388	6.0	316	.8	1 101	2.8	1 169	3.0	9 844	24.9
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis	21	1.3	106	6.7	23	1.5	26	1.6	64	4.0	512	32.5
72	Personal services	467	1.7	1 358	5.0	377	1.4	863	3.2	605	2.2	5 475	20.1
721	Laundry, cleaning, and garment services	108	1.0	795	7.7	99	1.0	(S)	(S)	279	2.7	(S)	(S)
722	Photographic studios, portrait	37	2.5	27	1.8	37	2.5	69	4.6	23	1.5	366	24.8
723	Beauty shops	(S)	(S)	238	3.9	81	1.3	204	3.3	(S)	(S)	(S)	(S)
724	Barber shops	(S)	(S)	(S)	(S)	(S)	(S)	8	2.7	(S)	(S)	(S)	(S)
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
726	Funeral service and crematories	66	2.0	100	3.0	38	1.1	97	2.9	102	3.0	893	26.4
729	Miscellaneous personal services	128	2.4	179	3.3	114	2.1	317	5.9	99	1.8	1 095	20.3
73	Business services	3 756	2.1	1 462	.8	2 593	1.5	2 264	1.3	2 719	1.5	35 681	20.1
731	Advertising	171	1.7	77	.8	180	1.8	83	.8	88	.9	2 121	21.2
734	Services to dwellings and other buildings	133	1.2	(S)	(S)	91	.8	153	1.4	126	1.2	(S)	(S)
737	Computer and data processing services	1 295	3.0	288	.7	592	1.4	490	1.1	849	2.0	8 237	19.2
7394	Equipment rental and leasing services	188	1.6	169	1.4	136	1.2	232	2.0	508	4.3	2 754	23.4
Other 73	Other business services	1 969	1.9	842	.8	1 595	1.6	1 306	1.3	1 148	1.1	20 549	20.2
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	186	6.4	(S)	(S)	132	4.6	(S)	(S)	35	1.2	619	21.4
733	Mailing, reproduction, commercial art and photography, and stenographic services	151	1.8	102	1.2	143	1.7	90	1.1	142	1.7	1 889	23.0
736	Personnel supply services	205	.9	(S)	(S)	148	.7	267	1.2	(S)	(S)	(S)	(S)
7391, 2, 7	Research, development, management, consulting, and public relations	693	1.6	430	1.0	667	1.6	423	1.0	442	1.1	(S)	(S)
735, 7393, 5, 6, 9	News syndicates, detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c.	734	2.8	236	.9	505	1.9	(S)	(S)	404	1.5	5 833	22.0
75	Automotive repair, services, and garages	496	1.4	709	2.1	320	.9	931	2.7	975	2.8	8 905	25.7
751	Automotive rental and leasing, without drivers	185	1.4	(S)	(S)	96	.7	310	2.3	590	4.4	3 818	28.2
752	Automobile parking	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
753	Automotive repair shops	271	1.6	417	2.5	192	1.2	534	3.2	245	1.5	4 150	24.9
754	Automotive services, except repair	29	1.2	144	5.8	22	.9	82	3.3	98	4.0	536	21.8
76	Miscellaneous repair services	273	2.0	253	1.8	154	1.1	272	2.0	235	1.7	(S)	(S)
78	Motion pictures	157	1.0	221	1.4	161	1.0	1 185	7.7	183	1.2	4 793	30.9
781, 2	Motion picture production, distribution, and allied services	136	1.1	85	.7	123	1.0	991	7.8	106	.8	3 922	31.0
783	Motion picture theaters	21	.7	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
79	Amusement and recreation services, except motion pictures	262	1.0	1 023	3.7	289	1.1	941	3.4	702	2.6	7 611	27.9
792, 7997	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services	181	1.1	601	3.6	220	1.3	565	3.4	389	2.3	4 858	29.3
7999	Other amusement and recreation services	81	.8	423	3.9	69	.6	376	3.5	313	2.9	2 753	25.6
80	Health services	2 369	.9	4 214	1.6	5 337	2.0	1 439	.5	2 888	1.1	71 522	26.6
801	Offices of physicians	834	1.2	356	.5	1 389	1.9	254	.4	457	.6	13 822	19.4
802	Offices of dentists	257	1.4	202	1.1	643	3.5	144	.8	172	.9	4 527	24.6
803	Offices of osteopathic physicians	(S)	(S)	14	.8	36	2.0	2	.1	14	.8	(S)	(S)
804	Offices of other health practitioners	146	2.0	106	1.5	227	3.1	187	2.6	80	1.1	(S)	(S)
805, 6, 8, 9	Nursing, hospitals, outpatient, and other health services, n.e.c.	1 020	.6	3 479	2.1	2 956	1.8	825	.5	2 072	1.3	49 856	30.2
807	Medical and dental laboratories	78	1.5	58	1.1	85	1.6	26	.5	93	1.8	1 436	27.4
81	Legal services	928	1.9	226	.5	1 358	2.8	(S)	(S)	491	1.0	8 836	18.4
824	Correspondence schools and vocational schools	40	1.4	51	1.8	68	2.4	168	5.8	52	1.8	693	24.1
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care	162	1.0	494	3.1	197	1.2	105	.7	254	1.6	3 745	23.5
891	Engineering, architectural, and surveying services	459	1.0	171	.4	661	1.5	134	.3	271	.6	(S)	(S)
892	Noncommercial educational, scientific, and research organizations	58	1.8	38	1.2	80	2.4	12	.4	30	.9	948	29.0
893	Accounting, auditing, and bookkeeping services	324	1.7	84	.4	481	2.5	64	.3	153	.8	3 707	19.6

Note: Detail may not add to totals due to rounding. For estimated measures of sampling variability (coefficients of variation) see explanation in appendix A for percentage columns and table 12 for other columns.

¹Payroll data are not the same as in other reports from the 1987 Census of Service Industries due to their sample basis and inclusion of auxiliaries.

²These data represent only utilities which were purchased by firms in 1987, and exclude those utility costs which were part of normal lease and rental payments or franchise fees.

Table 9. Detailed Purchased Utilities by Major Kind of Business: 1987

(Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text)

1972 SIC code	Kind of business	Operating expenses	Cost of purchased utilities ¹			
			All utilities	Electricity	Fuels (nonhighway)	Water, sewer, and other utilities
	Services:					
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses	41 096	2 494	1 610	460	424
701	Hotels, motels, tourist courts	39 520	2 388	1 543	440	405
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis	1 576	106	67	20	19
72	Personal services	27 204	1 358	722	436	199
721	Laundry, cleaning, and garment services	10 366	795	319	335	141
722	Photographic studios, portrait	1 480	27	19	5	3
723	Beauty shops	6 155	238	(S)	(S)	(S)
724	Barber shops	311	(S)	(S)	(S)	(S)
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops	(S)	(S)	(S)	(S)	(S)
726	Funeral service and crematories	3 378	100	67	21	12
729	Miscellaneous personal services	5 391	179	129	33	(S)
73	Business services	177 387	1 462	1 106	203	154
731	Advertising	10 030	77	67	5	5
734	Services to dwellings and other buildings	10 812	(S)	(S)	(S)	(S)
737	Computer and data processing services	42 907	288	253	18	18
7394	Equipment rental and leasing services	11 761	169	108	43	18
Other 73	Other business services	101 877	842	628	121	93
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2 893	(S)	(S)	(S)	(S)
733	Mailing, reproduction, commercial art and photography, and stenographic services	8 205	102	77	15	10
736	Personnel supply services	22 173	(S)	(S)	(S)	(S)
7391, 2, 7	Research, development, management, consulting, and public relations	42 113	430	311	64	55
735, 7393, 5, 6, 9	News syndicates; detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c.	26 493	236	181	33	21
75	Automotive repair, services, and garages	34 591	709	439	156	114
751	Automotive rental and leasing, without drivers	13 530	(S)	(S)	(S)	(S)
752	Automobile parking	(S)	(S)	(S)	(S)	(S)
753	Automotive repair shops	16 656	417	264	96	58
754	Automotive services, except repair	2 465	144	74	(S)	(S)
76	Miscellaneous repair services	13 788	253	169	57	28
78	Motion pictures	15 489	221	172	(S)	20
781, 2	Motion picture production, distribution, and allied services	12 665	85	66	(S)	10
783	Motion picture theaters	2 824	(S)	(S)	(S)	(S)
79	Amusement and recreation services, except motion pictures	27 326	1 023	711	159	153
792, 7997 7999	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services	16 592	601	412	96	92
Other 79	Other amusement and recreation services	10 734	423	299	63	61
80	Health services	269 135	4 214	2 743	879	593
801	Offices of physicians	71 320	356	274	42	39
802	Offices of dentists	18 378	202	148	31	23
803	Offices of osteopathic physicians	1 801	14	10	2	2
804	Offices of other health practitioners	7 288	106	86	11	10
805, 6, 8, 9	Nursing, hospitals, outpatient, and other health services, n.e.c.	165 101	3 479	2 179	787	514
807	Medical and dental laboratories	5 248	58	46	7	5
81	Legal services	48 034	226	185	27	14
824	Correspondence schools and vocational schools	2 880	51	38	7	5
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care	15 939	494	301	121	72
891	Engineering, architectural, and surveying services	43 746	171	137	(S)	13
892	Noncommercial educational, scientific, and research organizations	3 264	38	26	6	6
893	Accounting, auditing, and bookkeeping services	18 947	84	65	10	9

Note: Detail may not add to totals due to rounding. See table 12 for estimated measures of sampling variability (coefficients of variation).

¹These data represent only utilities which were purchased by firms in 1987, and exclude those utility costs which were part of normal lease and rental payments or franchise fees.

Table 10. Detailed Repair Services by Major Kind of Business: 1987

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

1972 SIC code	Kind of business	Operating expenses	Purchased repair services			Acquisition value of depreciable assets at end of 1987	Capital expenditures (other than land)
			Total	Buildings, structures, and related facilities	Machinery and equipment		
	Services:						
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses	41 096	1 233	776	457	71 255	5 816
701	Hotels, motels, tourist courts	39 520	1 169	743	426	68 731	5 585
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis	1 576	64	33	31	2 524	(S)
72	Personal services	27 204	605	239	365	16 630	2 096
721	Laundry, cleaning, and garment services	10 366	279	64	215	6 848	710
722	Photographic studios, portrait	1 480	23	10	13	673	78
723	Beauty shops	6 155	(S)	(S)	(S)	2 135	235
724	Barber shops	311	(S)	(S)	(S)	103	4
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops	(S)	(S)	(S)	(S)	(S)	(S)
726	Funeral service and crematories	3 378	102	75	28	3 143	444
729	Miscellaneous personal services	5 391	99	37	61	3 585	(S)
73	Business services	177 387	2 719	460	2 258	78 973	12 887
731	Advertising	10 030	88	34	54	5 073	527
734	Services to dwellings and other buildings	10 812	126	35	90	(S)	246
737	Computer and data processing services	42 907	849	85	764	20 644	4 319
7394	Equipment rental and leasing services	11 761	508	56	452	19 199	3 015
Other 73							
732	Other business services	101 877	1 148	251	898	31 866	4 780
	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2 893	35	(S)	28	(S)	(S)
733	Mailing, reproduction, commercial art and photography, and stenographic services	8 205	142	33	109	3 402	491
736	Personnel supply services	22 173	(S)	(S)	(S)	1 277	197
7391, 2, 7	Research, development, management, consulting, and public relations	42 113	442	(S)	(S)	17 090	2 397
735, 7393, 5, 6, 9	News syndicates, detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c.	26 493	404	67	337	8 869	1 494
75	Automotive repair, services, and garages	34 591	975	179	796	34 100	11 485
751	Automotive rental and leasing, without drivers	13 530	590	48	542	25 465	10 130
752	Automobile parking	(S)	(S)	(S)	(S)	(S)	(S)
753	Automotive repair shops	16 656	245	93	152	6 333	1 072
754	Automotive services, except repair	2 465	98	13	85	1 622	(S)
76	Miscellaneous repair services	13 788	235	57	179	6 125	773
78	Motion pictures	15 489	183	82	101	10 427	1 987
781, 2	Motion picture production, distribution, and allied services	12 665	106	43	63	7 223	1 386
783	Motion picture theaters	2 824	(S)	(S)	38	3 204	601
79	Amusement and recreation services, except motion pictures	27 326	702	278	425	29 278	2 469
792, 7997							
7999	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services	16 592	389	166	222	16 359	1 430
Other 79	Other amusement and recreation services	10 734	313	111	202	12 919	1 039
80	Health services	269 135	2 888	1 009	1 880	172 446	19 978
801	Offices of physicians	71 320	457	124	333	15 566	2 177
802	Offices of dentists	18 378	172	68	104	7 277	634
803	Offices of osteopathic physicians	1 801	14	5	9	482	35
804	Offices of other health practitioners	7 288	60	36	43	3 175	359
805, 6, 8, 9	Nursing, hospitals, outpatient, and other health services, n.e.c.	165 101	2 072	757	1 315	143 624	16 393
807	Medical and dental laboratories	5 248	93	18	75	2 322	380
81	Legal services	48 034	491	109	382	13 026	2 139
824	Correspondence schools and vocational schools	2 880	52	20	32	1 617	288
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care	15 939	254	163	91	11 409	1 206
891	Engineering, architectural, and surveying services	43 746	271	72	199	9 024	1 130
892	Noncommercial educational, scientific, and research organizations	3 264	30	12	19	1 422	186
893	Accounting, auditing, and bookkeeping services	18 947	153	25	128	4 842	745

Note: Detail may not add to totals due to rounding. See table 12 for estimated measures of sampling variability (coefficients of variation).

Table 11. Acquisition Value of Depreciable Assets, Capital Expenditures, Receipts/Revenue, and Total Operating Expenses of Corporations by Major Kind of Business: 1987

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

1972 SIC code	Kind of business	Acquisition value of depreciable assets at—		Capital expenditures (other than land)	Receipts/revenue ¹	Operating expenses
		End of 1987	End of 1986			
	Services:					
70	Hotels, rooming houses, camps, and other lodging places	46 463	44 367	4 069	38 680	30 033
72	Personal services	12 380	11 241	1 478	25 692	20 426
73	Business services	72 501	64 417	11 982	206 431	166 174
75	Automotive repair, services, and garages	30 277	26 742	10 813	39 636	28 402
76	Miscellaneous repair services	5 048	4 621	612	16 860	11 479
78	Motion pictures	9 650	8 022	1 802	22 526	14 755
79	Amusement and recreation services	24 958	23 293	2 155	30 077	23 251
80	Health services	157 963	144 072	18 282	283 648	243 146
81	Legal services	4 672	3 992	742	26 189	24 428
824	Correspondence schools and vocational schools	1 354	1 146	226	2 985	2 578
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care	9 704	8 716	1 106	16 310	14 333
891	Engineering, architectural, and surveying services	8 048	7 586	1 017	48 275	39 810
892	Noncommercial educational, scientific, and research organizations	1 422	1 258	186	4 088	3 264
893	Accounting, auditing, and bookkeeping services	1 489	1 341	230	8 195	7 048

Note: See table 12 for estimated measures of sampling variability (coefficients of variation).

¹Data represent receipts of taxable firms and revenue of tax-exempt organizations. See appendix A for a description.

Table 12. Estimated Relative Standard Error by Major Kind of Business: 1987

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

1972 SIC code	Kind of business	Capital expenditures (other than land)							Acquisition value of depreciable assets					
									End of 1987			End of 1986		
		Total	New capital expenditures	New buildings, structures, and related facilities	New highway vehicles	New computer hardware and data processing equipment	All other new capital expenditures	Used capital expenditures	Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other
	Services:													
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailering parks, and organization and lodging houses	8.4	8.1	10.5	10.2	8.1	5.3	*	2.2	2.9	2.8	2.2	2.8	3.1
	Hotels, motels, tourist courts	8.7	8.3	10.8	10.2	8.4	5.4	*	2.3	3.0	2.9	2.2	2.9	3.1
701 702, 3, 4	Rooming and boarding houses; camps and trailering parks; organization and lodging houses, on membership basis	*	*	*	*	*	*	*	6.8	8.0	10.0	6.4	7.7	11.8
	Personal services	6.8	7.6	11.1	8.0	11.9	11.6	*	4.1	3.7	6.1	4.0	3.5	6.0
721	Laundry, cleaning, and garment services	6.3	6.4	11.7	7.3	7.1	8.7	*	2.2	*	*	2.5	*	2.5
	Photographic studios, portrait	6.4	6.8	17.6	*	13.0	5.8	16.3	2.3	5.5	2.6	2.2	4.5	2.5
723	Beauty shops	12.3	10.5	*	*	*	12.3	*	5.3	*	*	5.8	*	*
	Barber shops	16.7	17.7	*	*	6.7	*	*	9.4	*	*	9.4	*	9.7
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops	*	*	*	*	*	*	*	*	*	*	*	*	*
	Funeral service and crematories	14.7	15.4	*	16.4	*	17.1	*	4.5	6.6	4.8	4.1	5.6	5.2
729	Miscellaneous personal services	*	*	11.3	*	*	*	*	17.7	13.0	*	*	13.0	*
	Business services	3.5	3.6	5.5	6.3	5.2	6.8	7.7	2.3	3.4	2.6	2.4	3.7	2.7
731	Advertising	8.1	4.7	7.7	14.3	8.3	6.5	*	4.1	5.9	5.5	4.1	5.3	5.4
	Services to dwellings and other buildings	11.3	9.5	14.6	*	*	*	*	*	*	*	*	*	*
737	Computer and data processing services	5.0	5.2	13.1	*	7.0	7.0	11.9	6.0	4.7	6.5	6.6	4.9	7.3
	Equipment rental and leasing services	11.5	13.4	17.6	11.3	9.6	7.0	9.9	5.2	13.9	5.5	5.0	5.3	*
Other 73 732	Other business services	3.5	3.6	7.2	7.9	6.2	5.3	15.7	2.7	5.2	2.6	2.9	5.3	2.8
	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	*	*	*	*	*	*	*	*	*	*	*	*	*
733	Mailing, reproduction, commercial art and photography, and stenographic services	14.0	14.8	10.3	*	11.7	*	*	5.5	13.9	5.8	5.2	15.2	4.8
	Personnel supply services	9.0	9.6	*	*	16.3	7.4	9.3	6.3	*	5.8	6.9	*	*
736 7391, 2, 7	Research, development, management, consulting, and public relations	4.7	4.7	9.1	*	5.1	5.7	*	4.1	6.8	3.4	4.6	6.9	4.0
	News syndicates, detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c.	6.2	6.4	16.6	7.6	*	9.3	13.1	4.2	6.3	4.5	4.2	6.9	4.5
735, 7393, 5, 6, 9	Automotive repair, services, and garages	7.1	7.2	16.9	8.2	8.6	6.4	15.6	3.2	5.8	3.6	2.5	11.6	1.9
	Automotive rental and leasing, without drivers	8.0	8.0	9.2	8.4	7.7	7.5	16.3	4.2	2.9	4.4	3.1	*	2.3
751	Automobile parking	*	*	*	*	*	*	*	*	*	*	*	*	*
	Automotive repair shops	10.6	10.9	*	12.4	*	10.6	*	2.6	7.0	2.7	2.5	5.2	3.2
754	Automotive services, except repair	*	*	*	*	*	*	*	14.2	*	9.3	14.7	*	9.8
	Miscellaneous repair services	8.7	9.3	*	13.0	11.7	11.1	14.2	5.3	7.4	6.0	5.5	9.2	6.0
78	Motion pictures	10.5	10.9	*	*	*	*	*	10.8	9.8	*	*	9.8	*
	Motion picture production, distribution, and allied services	14.9	16.0	*	*	*	*	*	14.1	*	*	*	14.3	*
783	Motion picture theaters	3.2	3.3	*	*	*	*	*	2.5	*	*	3.0	*	4.3
	Amusement and recreation services, except motion pictures	5.4	5.5	9.4	*	8.6	5.5	*	2.6	3.6	3.1	2.5	3.6	3.2
792, 7997, 7999	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services	8.1	8.5	14.1	*	9.4	9.2	*	4.1	5.7	5.0	4.1	5.7	5.2
	Other amusement and recreation services	6.0	6.2	8.8	13.8	11.2	6.3	*	2.8	3.4	3.6	2.7	3.4	3.5
80	Health services	4.6	4.8	8.2	6.6	6.5	3.6	13.1	1.8	2.1	2.3	2.0	2.2	2.5
	Offices of physicians	12.5	12.0	*	12.8	10.8	14.7	*	6.3	11.8	6.3	5.9	12.8	6.2
802	Offices of dentists	5.3	5.0	14.4	15.2	12.2	6.6	*	2.6	7.0	2.1	3.0	7.7	2.4
	Offices of osteopathic physicians	15.1	15.3	*	*	*	*	*	14.5	*	15.8	14.7	*	15.9
804	Offices of other health practitioners	10.2	8.2	*	17.4	13.6	10.4	*	6.6	*	*	6.6	*	*
	Nursing, hospitals, outpatient, and other health services, n.e.c.	5.3	5.6	8.6	7.4	8.9	3.6	14.7	2.1	2.2	2.9	2.2	2.2	3.2
805, 6, 8, 9	Medical and dental laboratories	15.7	14.9	16.1	*	13.0	*	11.9	10.6	15.1	15.6	12.8	*	*
	Legal services	6.1	6.1	12.1	17.6	7.8	8.2	*	3.3	6.5	3.3	3.8	7.8	3.8
824	Correspondence schools and vocational schools	10.9	12.5	*	*	15.8	5.6	*	4.8	13.2	3.3	5.0	12.7	3.8
	Job training, vocational rehabilitation, child day care, and residential care	14.2	15.2	*	13.0	15.7	5.2	*	7.3	8.7	4.2	7.4	8.6	4.3
891	Engineering, architectural, and surveying services	7.6	7.6	*	*	14.8	10.8	*	7.5	*	5.7	8.2	*	5.9
	Noncommercial educational, scientific, and research organizations	5.3	5.3	8.9	*	7.2	10.8	5.3	5.1	8.4	3.7	5.5	9.4	3.3
893	Accounting, auditing, and bookkeeping services	6.9	6.8	*	*	6.9	5.3	*	6.2	17.7	4.2	6.9	*	4.7

See footnotes at end of table.

Table 12. Estimated Relative Standard Error by Major Kind of Business: 1987—Con.

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text.]

1972 SIC code	Kind of business	Deductions from deprecia- ble assets	Depreciation charges			Operating expenses	Annual payroll	Employer cost for fringe benefits (other than land)			Lease and rental payments		
			Total	Buildings, structures, and related facilities	Machinery, equipment, and other			Total	Legally required	Voluntary programs	Total	Buildings, structures, and related facilities	Machinery, equipment, and other
	Services:												
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses	8.2	3.2	4.1	3.8	.7	1.0	1.6	1.3	2.2	5.2	6.5	7.3
701	Hotels, motels, tourist courts	8.5	3.3	4.2	3.9	.7	1.0	1.6	1.3	2.2	5.4	6.8	7.6
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis	11.3	11.4	13.1	12.1	2.7	5.5	8.8	6.3	13.6	11.4	13.3	*
72	Personal services	14.5	5.4	4.6	6.4	.9	1.1	1.8	1.6	3.5	2.8	2.9	10.5
721	Laundry, cleaning, and garment services	13.9	3.1	*	3.4	.7	1.2	3.1	2.7	4.7	3.9	3.9	*
722	Photographic studios, portrait	*	3.0	6.6	3.0	*	1.6	2.5	2.4	3.7	4.7	4.8	14.2
723	Beauty shops	*	5.1	*	*	1.3	1.7	2.3	2.1	6.1	3.0	3.2	*
724	Barber shops	*	6.5	*	9.5	1.8	3.3	3.3	3.9	12.3	4.9	4.9	*
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops	*	*	*	*	*	*	*	*	*	*	*	*
726	Funeral service and crematories	*	*	7.3	10.7	7.7	2.6	3.7	6.0	4.0	9.3	9.8	9.7
729	Miscellaneous personal services	*	*	*	7.9	*	3.9	4.7	5.6	5.1	14.3	8.4	9.0
73	Business services	5.5	3.0	4.6	3.2	.9	1.1	1.4	1.9	1.7	1.7	1.7	3.9
731	Advertising	5.5	4.2	4.8	7.0	2.0	2.5	2.5	2.9	3.0	2.9	2.4	14.1
734	Services to dwellings and other buildings	*	*	*	*	1.5	2.9	3.6	2.8	9.4	5.3	5.4	6.8
737	Computer and data processing services	6.5	6.9	8.8	7.2	2.7	3.4	3.3	3.8	3.6	3.6	3.0	6.1
7394	Equipment rental and leasing services	15.3	6.8	17.6	7.1	1.8	1.6	3.0	2.4	5.7	3.8	5.5	7.0
Other 73	Other business services	7.5	3.0	7.7	3.0	.9	1.4	1.9	2.7	2.1	2.6	2.6	7.0
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	*	9.1	*	9.6	7.1	7.8	8.5	7.2	11.7	6.6	6.0	9.5
733	Mailing, reproduction, commercial art and photography, and stenographic services	15.4	5.4	14.5	5.8	1.8	1.9	3.2	2.7	5.1	4.3	4.1	10.5
736	Personnel supply services	15.0	11.5	15.4	11.8	.6	.9	1.9	2.1	*	6.6	4.6	*
7391, 2, 7	Research, development, management, consulting, and public relations	13.4	4.8	10.8	4.1	.9	1.4	2.1	1.9	2.9	3.1	3.3	10.3
735, 7393, 5, 6, 9	News syndicates, detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c.	10.0	5.6	7.0	6.1	3.1	4.9	6.4	9.2	5.2	7.5	7.6	15.6
75	Automotive repair, services, and garages	5.6	3.0	11.9	2.9	1.1	1.3	2.5	2.6	3.3	4.1	3.5	15.1
751	Automotive rental and leasing, without drivers	5.7	3.4	10.3	3.4	1.1	1.6	1.8	2.3	2.0	8.9	3.1	*
752	Automobile parking	*	*	*	*	*	*	*	*	*	*	*	*
753	Automotive repair shops	*	4.5	10.8	4.0	1.9	1.9	3.9	3.8	6.4	4.8	5.0	13.7
754	Automotive services, except repair	*	*	*	13.6	3.8	3.4	5.1	4.3	12.1	10.2	10.9	*
76	Miscellaneous repair services	14.8	6.9	9.4	7.5	2.0	1.9	4.4	4.5	6.4	6.7	6.3	17.4
78	Motion pictures	4.0	*	*	*	2.3	3.1	2.7	3.3	3.9	3.4	*	8.8
781, 2	Motion picture production, distribution, and allied services	7.3	*	*	*	2.8	3.5	3.0	3.9	4.1	5.1	5.9	9.8
783	Motion picture theaters	4.2	7.4	*	*	1.2	2.4	*	*	*	*	*	*
79	Amusement and recreation services, except motion pictures	8.6	3.0	3.9	4.4	1.5	2.1	2.6	2.5	4.1	3.9	4.0	8.2
792, 7997, 7999	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services	16.7	4.4	6.1	7.1	2.2	3.0	3.3	3.4	5.8	6.3	5.8	14.3
Other 79	Other amusement and recreation services	9.6	4.1	4.4	5.2	1.4	2.4	4.0	3.6	5.3	4.7	5.4	7.9
80	Health services	6.2	2.0	2.9	2.1	.5	.8	1.0	1.2	1.5	2.2	2.4	3.9
801	Offices of physicians	14.9	7.0	10.1	7.5	1.2	1.6	1.9	2.4	2.7	4.1	4.2	7.7
802	Offices of dentists	16.2	3.5	7.8	3.8	1.1	1.8	2.9	2.2	5.0	2.0	6.2	*
803	Offices of osteopathic physicians	*	*	*	*	3.6	3.7	4.9	7.8	8.0	11.3	9.5	*
804	Offices of other health practitioners	*	6.7	12.2	7.2	2.6	3.3	4.3	5.0	6.3	4.7	5.2	8.6
805, 6, 8, 9	Nursing, hospitals, outpatient, and other health services, n.e.c.	7.0	2.3	3.2	2.1	.6	1.1	1.4	1.6	2.0	3.9	4.8	5.6
807	Medical and dental laboratories	*	6.7	6.6	7.4	3.3	4.3	4.7	4.5	6.7	8.1	6.2	16.8
81	Legal services	*	3.9	9.9	3.6	1.6	2.2	2.7	2.9	3.3	2.3	2.4	6.9
824	Correspondence schools and vocational schools	13.6	3.6	10.3	3.2	1.3	1.9	3.5	3.1	7.2	3.1	3.6	7.7
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care	*	6.3	9.7	4.6	1.6	2.0	3.1	2.9	4.7	4.4	4.5	11.5
891	Engineering, architectural, and surveying services	*	10.2	*	9.0	1.5	2.4	2.9	3.8	5.4	5.7	6.2	17.4
892	Noncommercial educational, scientific, and research organizations	*	4.0	7.4	5.8	1.8	1.8	6.0	9.2	4.5	2.3	2.6	4.6
893	Accounting, auditing, and bookkeeping services	16.6	4.6	14.0	4.3	1.2	2.2	2.9	2.0	5.5	3.8	3.9	11.8

See footnotes at end of table.

Table 12. Estimated Relative Standard Error by Major Kind of Business: 1987—Con.

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

1972 SIC code	Kind of business	Purchased utilities				Purchased office supplies	Advertising services	Repair work			Telephone and other communication services	Other expenses
		Total	Cost of electricity	Cost of fuel	Cost of water, sewer, and other utilities			Total	Buildings, structures, and related facilities	Machinery, equipment, and other		
70	Services:											
701	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses -----	1.6	1.7	3.1	2.6	2.6	2.9	4.4	6.4	2.8	3.7	1.6
702, 3, 4	Hotels, motels, tourist courts ----- Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis -----	1.6	1.8	3.2	2.7	2.7	2.9	4.7	6.7	2.8	3.8	1.6
702	5.9	6.0	10.0	8.0	8.9	14.9		8.9	9.7	15.2	8.4	5.3
72	Personal services -----	2.0	3.3	2.7	3.1	3.0	4.0	3.0	4.9	3.2	3.1	2.0
721	Laundry, cleaning, and garment services -----	2.1	3.4	3.2	3.5	4.6	*	2.6	5.5	3.0	5.8	*
722	Photographic studios, portrait -----	5.0	5.4	10.2	10.7	5.0	2.6	4.1	7.3	6.0	2.2	7.6
723	Beauty shops -----	3.5	*	*	*	8.0	5.6	*	*	*	*	*
724	Barber shops -----	*	*	*	*	11.4	*	*	*	*	*	*
725	Shoe repair shops and shoe shine parlors and hat-cleaning shops -----	*	*	*	*	*	*	*	*	*	*	*
726	Funeral service and crematories -----	3.1	3.6	8.5	8.5	8.1	6.2	7.8	7.5	11.6	4.6	6.1
729	Miscellaneous personal services -----	11.0	15.7	11.3	*	6.1	9.7	9.6	16.1	13.1	7.4	3.4
73	Business services -----	2.5	2.4	5.2	7.0	3.5	7.8	3.1	3.9	3.6	3.6	1.9
731	Advertising -----	4.2	4.7	12.9	7.5	2.4	11.6	4.7	7.4	5.4	2.9	5.4
734	Services to dwellings and other buildings -----	*	*	*	*	5.9	8.7	5.7	17.1	6.2	4.6	*
737	Computer and data processing services -----	4.7	5.0	9.9	6.3	4.0	14.0	7.1	3.9	8.0	6.5	5.5
738	Equipment rental and leasing services -----	6.4	5.1	16.5	14.4	6.9	6.3	7.4	16.5	7.8	6.7	5.1
Other 73	Other business services -----	3.6	3.4	5.8	9.3	5.4	12.4	3.8	5.3	4.5	5.4	2.3
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	*	*	*	*	10.4	*	8.1	*	7.0	11.3	7.8
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	4.5	3.8	12.9	11.0	4.1	16.0	7.7	9.5	8.6	8.4	6.5
736	Personnel supply services -----	*	*	*	*	5.2	8.5	*	*	*	4.7	*
7391, 2, 7	Research, development, management, consulting, and public relations -----	5.8	4.9	6.5	15.3	4.2	14.2	5.8	*	*	4.5	*
735, 7393, 5, 6, 9	News syndicates, detective agencies and protective services, photofinishing laboratories, trading stamp services, and business services, n.e.c. -----	6.5	7.5	16.0	7.3	15.8	*	7.9	13.6	10.0	13.5	6.4
75	Automotive repair, services, and garages -----	4.5	4.3	6.6	8.1	3.2	3.7	3.1	3.6	3.8	2.1	3.3
751	Automotive rental and leasing, without drivers -----	*	*	*	*	1.9	2.7	2.9	5.4	3.0	1.9	3.2
752	Automobile parking -----	*	*	*	*	5.2	5.8	*	*	*	*	*
753	Automotive repair shops -----	3.2	4.0	6.1	6.6	5.2	13.5	9.2	4.8	14.9	3.4	6.2
754	Automotive services, except repair -----	14.5	12.5	*	*	10.7		11.8	17.8	13.2	7.8	10.8
76	Miscellaneous repair services -----	4.5	4.7	11.6	9.1	3.6	9.6	10.3	17.0	11.6	3.4	*
78	Motion pictures -----	3.1	2.8	*	6.8	3.4	3.4	5.1	5.6	5.7	3.4	4.1
781, 2	Motion picture production, distribution, and allied services -----	6.7	5.8	*	12.5	4.2	4.0	8.6	9.2	8.8	4.0	5.0
783	Motion picture theaters -----	*	*	*	*	*	*	*	*	3.8	2.8	*
79	Amusement and recreation services, except motion pictures -----	2.2	2.6	3.8	3.5	5.0	7.2	3.1	5.4	4.4	4.0	3.1
792, 7997, 7999	Theatrical and other live entertainers, membership clubs, and miscellaneous amusement and recreation services -----	3.4	4.2	4.9	5.3	6.5	11.9	5.0	8.3	7.5	5.7	4.3
Other 79	Other amusement and recreation services -----	2.3	2.4	6.0	3.7	3.6	2.0	3.3	5.4	4.2	2.9	3.5
80	Health services -----	1.3	1.4	2.9	2.4	4.2	3.6	2.1	3.9	2.4	1.6	1.4
801	Offices of physicians -----	4.9	5.6	10.6	6.4	3.1	13.8	5.6	8.2	8.4	2.9	3.4
802	Offices of dentists -----	3.4	3.1	7.8	5.6	2.3	8.6	3.5	8.3	4.0	2.2	2.9
803	Offices of osteopathic physicians -----	8.4	9.5	17.3	13.1	11.9	13.1	10.5	16.5	14.7	*	*
804	Offices of other health practitioners -----	5.8	5.7	13.6	11.8	4.9	4.9	8.0	9.0	10.2	5.6	*
805, 6, 8, 9	Nursing, hospitals, outpatient, and other health services, n.e.c. -----	1.5	1.6	3.2	2.7	7.4	4.3	2.6	5.0	2.5	2.4	1.7
807	Medical and dental laboratories -----	5.7	6.5	7.6	10.8	8.6	16.0	9.8	6.9	12.6	3.1	5.3
81	Legal services -----	4.4	5.2	10.7	9.8	2.5	*	4.5	11.5	3.5	3.3	6.2
824	Correspondence schools and vocational schools -----	6.9	6.8	10.3	8.9	7.0	4.5	9.3	10.8	9.1	3.5	6.4
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care -----	3.8	4.5	5.5	3.6	5.4	10.6	5.1	6.8	6.6	3.6	3.8
891	Engineering, architectural, and surveying services -----	9.3	9.7	*	12.2	8.5	17.8	7.2	16.0	8.0	6.4	*
892	Noncommercial educational, scientific, and research organizations -----	6.3	6.7	7.0	9.7	5.5	17.8	3.5	4.8	4.0	5.4	1.9
893	Accounting, auditing, and bookkeeping services -----	8.1	7.5	17.8	15.9	4.2	9.9	6.7	16.1	7.1	3.4	5.1

Note: This table excludes estimated measure of sampling variability (coefficients of variation) for percentages shown in other tables. For an explanation of these measures see Limitations of the Data in appendix A.

APPENDIX A.

General Explanation

SAMPLE DESIGN

The 1987 Assets and Expenditures Survey sample consists of sampling units in SIC's 7 and 8 tabulated in the production of annual estimates of service receipts published in the Current Business Report Series BS, 1987 Service Annual Survey. The sampling procedures as carried out for the 1987 Service Annual Survey are described below.

The annual sample consists of a list component and an area component. (Note that for SIC's 80, 81, 8331, 8351, 8361, and 8922 there was no area sample.) The list component is composed of a fixed panel of large businesses, most of which were selected with certainty (i.e., probability of selection = 1.0), and two rotating panels of smaller businesses. The area component consists of three panels of land segments.

The list sample component—The list sample component originally was drawn from the Standard Statistical Establishment List (SSEL) as updated to December 31, 1984. The initial SSEL consisted of two lists. One list was composed of all Employer Identification (EI) numbers issued by the Internal Revenue Service (IRS) with reported payroll in at least one quarter of 1984. The second list consisted of all establishments of known multiestablishment companies as of December 31, 1984. These lists contained information on receipts, payroll, employment, name and address, kind-of-business classification, etc.

Before the availability of the 1984 SSEL, a study of the universe of service businesses was carried out using files from the 1982 Census of Service Industries. This study determined the stratification of the sampling units based on 1982 receipts and kinds of business. It also determined the optimal allocation of the sample necessary to meet specified variance objectives for receipts estimates for different kind-of-business groups. The primary stratum boundary decided in the study was the certainty cutoff to be used for each kind of business. The cutoff was particularly important since it also decided the type of sampling unit.

Sampling units for the list sample component consisted of both companies and EI numbers. To be eligible for the initial list component, an EI had to be active; i.e., had payroll in 1984 and was on the latest available IRS mailing list for Federal Insurance Contributions Act (FICA) taxpayers. If a known company had total service receipts (on a 1982 basis) above the cutoff for its major kind of business, the company was selected into the sample with certainty. The company, which could consist of one or more EI's,

was then the sampling unit; therefore, any new service establishments that the company might acquire, even if under new or different EI numbers, were in the sample with certainty.

All service companies below the certainty cutoff as well as all single establishment service companies were treated on an EI basis; that is, the EI number was the sampling unit. The EI numbers were then stratified according to their major kind of business and their estimated receipts (on a 1982 basis). Within each stratum, a simple random sample of EI's was selected. The sampling rates for these EI numbers varied between 1 in 3 and 1 in 1,000. Three such samples of EI numbers, called panels, were drawn. Since two of the three panels were canvassed in the service annual survey sample, the sampling rates varied between 1 in 1.5 and 1 in 500.

For all EI "births" after the initial selection, a two-phase selection procedure was used. EI "births," as used here, are new EI numbers recently assigned by the Internal Revenue Service (IRS) on the latest available IRS mailing list for FICA taxpayers, and assigned a kind-of-business classification (if possible) by the Social Security Administration (SSA). In the first phase, "births" were stratified by kind-of-business and size (expected employment or quarterly payroll). A relatively large sample was drawn and canvassed for a more reliable measure of size (sales in 2 recent months) and a more detailed kind-of-business code, if needed.

Using this more reliable information, the cases selected in the first phase were restratified and the final sample drawn with probability proportional-to-size sampling with overall probabilities equivalent to those used in drawing the initial sample from the 1984 SSEL. Because of the lag in reporting "births" to the IRS and the SSA and the time needed to accomplish the two-phase birth-selection procedure carried out quarterly, "births" were actually added to the sample about 12 or 18 months after they began operation. During this period, births for certain SIC's were represented by the area sample. Other births were accounted for through imputation procedures.

The area sample component (for all SIC's except 80, 81, 8331, 8351, 8361, and 8922)—The area sample component is a multistage sample. In the first stage, 12 primary sampling units (single counties or small groups of contiguous counties) were selected with certainty and 47 were drawn with probability proportional to size (population). Each selected primary sampling unit (PSU) was then subdivided into small land segments containing, at the time of selection, an average of about four service stores each.

Twelve subsamples of these land segments were drawn in each PSU at an overall rate of 1 in 1,000 (1 in 2,000 or 1 in 3,000) in the smallest PSU's). Each of these 12 panels include approximately 420 land segments.

In the service annual survey sample, three area sample panels are used. This reduces the overall sampling rate to 1 in 333 (1 in 667 or 1 in 1,000 in the smallest PSU's).

All service establishments in these selected land segments are canvassed. Sufficient information (mainly concerning the EI number) is obtained to determine whether the business has had a chance of selection in the list sample component. If it has no EI number or its EI number fails to match either the list component universe or the current FICA mailing list, it is tabulated in the area sample. The area sample used in the service annual survey thus includes businesses without employees and employers, mainly recent EI "births," not represented in the list component. The same area sample was used in the Assets and Expenditures Survey.

Since the sample for several service SIC's excludes an area sample component, an interim procedure is required to account for "births" during the period between the onset of activity and the time of birth selection. This consists of imputing for all cases which go out of business, but which are still active on the IRS mailing list.

METHOD OF ESTIMATION

Data on receipts and revenue presented in this report are reproduced from the U.S. Summary report of the 1987 Census of Service Industries. All other data are statistical estimates which were developed from summation of weighted information from the sampling units. The weights are the inverse of the probability of selection (or sampling rate) of sampling units in the survey. Each weighted estimate was multiplied by a ratio of taxable receipts and tax-exempt revenue reported in the 1987 Census of Service Industries to corresponding amounts reported in the 1987 Service Annual Survey to ensure comparability of the estimate to receipts and revenue data reproduced from census reports.

Although data on receipts and revenue for government-operated hospitals are included in data presented for SIC 806, Hospitals, in the 1987 Census of Service Industries, they are excluded from data presented here and in the 1987 Service Annual Survey report. Therefore, the weighted estimates for all other items for SIC 806 in this report were adjusted to the nongovernment portion of census receipts and revenue.

LIMITATIONS OF THE DATA

Because the estimates were based on a sample, exact agreement with the results that would be obtained from a complete census of service establishments using the same enumeration procedure should not be expected.

However, because every service operation (covered by this report) in the United States had a chance of being selected for the sample, and because the probability of

selection for each store in the sample was known, it was possible to estimate the sampling variability of the estimates made from the sample.

The sampling error, or standard error of the estimate, is a measure of variability among the estimates from all possible samples of the same size and design and, thus, is a measure of the precision with which an estimate from a particular sample approximates the results of a complete enumeration. The coefficient of variation (expressed as a percent) is the standard error of the estimate times 100 percent divided by the value being estimated. Note that the measures of sampling variability, such as the standard error or coefficient of variation, are estimates derived from the sample and are also subject to sampling variability.

The coefficients of variation permit certain confidence statements about the sample estimates. The particular sample used in this survey was one of a large number of samples of the same size that could have been selected using the same design. In about two out of three of these samples, the estimate would differ from a complete enumeration by less than the corresponding percentage for that estimate shown in the sampling variability columns. In about 9 out of 10 samples, the estimates would differ from the results of a complete enumeration by less than 1.65 times the percentages shown. To illustrate the computations involved in the above confidence statements as related to dollar volume receipts estimates, assume that an estimate of receipts is \$10,750 million and that the coefficient of variation for this estimate is 1.8 percent or 0.018. First obtain the standard error of the estimate by multiplying the estimate by the coefficient of variation. In this example, \$10,750 million times 0.018 equals a standard error \$194 million. The upper bound of the 67-percent confidence interval can then be formed by subtracting the standard error from the estimate. Thus, the 67-percent confidence interval for this example is \$10,556 million to \$10,944 million (i.e., \$10,750 million plus or minus \$194 million). Bounds for a 90-percent confidence interval are computed by adding or subtracting 1.65 times the standard error from the estimate; consequently, the 90-percent confidence interval ranges from \$10,430 million to \$11,070 million. If corresponding 67-percent confidence intervals were constructed for all possible samples of the same size and design, approximately 2 out of 3 (67 percent) intervals would contain the value obtained from a complete enumeration. Similarly, for 90-percent confidence intervals, 9 out of 10 of all possible intervals would contain the value obtained in a complete enumeration.

Although coefficients of variation have not been calculated for the percent estimates shown in this report, they will be less than:

$$\sqrt{CV^2 (VALUE\ IN\ DENOMINATOR) + CV^2 (VALUE\ IN\ NUMERATOR)}$$

Coefficients of variation for all other published estimates are presented in table 12.

RESPONSE AND OTHER NONSAMPLING ERRORS

The coefficients of variation shown in this report do not measure biases which might arise from nonsampling errors such as the failure of respondents to submit correct figures on time for tabulation. Nonsampling errors can be attributed to many sources: Inability to obtain information about all cases in the sample; response errors; definition difficulties; differences in the interpretation of questions; mistakes in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing data. These nonsampling errors also occur in complete censuses. Information is not available on the extent of bias that may be due to reporting errors. To minimize nonsampling biases, all reports were reviewed for completeness and consistency. Various ratios were calculated from the data of each report (e.g., employer contributions for plans required by law to total annual payroll). All extreme and unusual ratios were verified or corrected where necessary. Some firms did not report prior to the closeout of this survey. Data were therefore imputed for these firms based on other available records for like firms in the same kind of business. Imputation amounted to about 13 percent for capital expenditures, 17 percent for depreciable assets, and 16 percent for operating expenses.

COMPARABILITY OF THE 1982 AND 1987 SURVEYS

The 1982 and 1987 surveys were conducted under similar conditions and procedures except for the following:

The 1982 reports for wholesale trade, retail trade, and service industries all present data limited to employer business establishments. However, a limited amount of data on nonemployer establishments was collected in the 1987 survey for retail and service, but is available only on an unpublished basis (see Introduction). It should be noted, however, that in the 1982 Census of Retail Trade, nonemployers accounted for only 2.5 percent of total sales and in 1987 they contributed only 3.0 percent. In the 1987 Census of Service Industries, nonemployers contributed 11.1 percent of total receipts.

Data presented in this report include SIC's 702, 704, 806, 824, 83 pt., and 89 pt., none of which were presented in previous reports. Due to changing SIC coverage in this survey, aggregate data for "service industries" would not be comparable and are therefore not presented.

COMPARISONS WITH OTHER DATA

Data on receipts and revenue presented in this report generally reflect those presented in other reports from the 1987 Census of Services Industries. All other statistics shown are estimates developed from the sample of service firms participating in the 1987 Service Annual Survey.

Items from this report are comparable, in whole or in part, to statistics developed from other sources; notably the 1987 Census of Service Industries, the national income and products accounts (NIPA) tables published in the *Survey of Current Business*, and *Statistics of Income* published by the Internal Revenue Service. Estimates from these varying sources may differ for reasons of sampling variability and methodology. Broad descriptions of the differences in concept or methodology which should be observed when comparing other data series to those from this report follow.

Statistics of Income From Internal Revenue Service (IRS)—These annual publications and quarterly bulletins of the Internal Revenue Service provide information on business receipts, cost of goods sold, selected expense items, and depreciable assets compiled from the Federal income tax returns. IRS data include nonemployers, unlike this report.

The company or subcompany level of reporting on income tax returns may not be the same as used for reporting in the assets and expenditures survey. For example, manufacturing and other establishments operated by firms which are primarily service firms may be included in the IRS data. Service establishments operated by firms primarily engaged in other industries are not represented in the IRS statistics for service industries.

EXPLANATION OF TERMS

Receipts (for firms subject to payment of Federal income tax)—Receipts include, except for certain professional services, the total amounts received from customers or clients for services rendered and merchandise sold during 1987 whether or not payment was received in 1987. For offices of physicians, legal services, architectural and engineering services, receipts include only payments received in 1987, regardless of when services were rendered. Receipts are net after deduction for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency. Receipts (represents firms subject to payment of Federal income tax) excludes sources considered "nonoperating," such as investment income, real estate rental, contributions, and grants. Also, a portion of data reported for capital expenditures, value of assets, depreciation, and other operating expenses may pertain to real estate owned by a taxable business and leased to others, even though corresponding data on receipts exclude real estate lease income.

Receipts data for advertising agencies reflect commissions, fees, and other agency income rather than gross receipts.

Revenue (for organizations exempt from Federal income tax)—Revenue includes charges or billings to customers or clients for services rendered and merchandise sold during 1987 whether or not payment was received

in 1987. Also included are income from interest, dividends, contributions, gifts and grants, rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from these organizations' taxable business activities, as well as tax-exempt activities, are included.

Revenues do not include sales taxes or other taxes (occupancy, admissions, etc.) collected by the organization from customers or clients and paid directly to local, State, or Federal income tax agencies; income from the sale of real estate, investments, or other assets; or amounts transferred to operating funds from capital or reserve funds. Firms providing legal services reported payments received in 1987 regardless of when services were rendered.

Federal income tax status—For selected kinds of business, firms and organizations were classified on the basis of their response to the tax status inquiry on the Service Annual Survey questionnaire. Those that indicated all or part of their income was exempt from Federal income tax under provisions of Section 501 or 521 of the Internal Revenue Service (IRS) code were classified as tax-exempt.

Firms indicating no such exemption were classified as taxable. For firms that did not respond, the tax status classification was based upon administrative records. (Firms and organizations in all other kinds of business were by definition considered subject to Federal income tax.)

Data adjustment—Data on receipts and revenue were previously published for taxable firms and tax-exempt organizations, respectively, in the United States Summary (SC87-A-52) report of the 1987 Census of Service Industries.

Preliminary estimates of all data items in this report other than for receipts and revenue were multiplied by a ratio of receipts or revenue compiled for the 1987 Census of Service Industries U.S. Summary report to receipts or revenue compiled in the 1987 Service Annual Survey (S.A.S.), where receipts or revenue for both were defined based on the S.A.S. definitions. See Method of Estimation in appendix A for further explanation.

Operating expenses—The types of operating expenses requested on the report form are:

1. Annual payroll—Payroll includes all salaries, wages, commissions, bonuses, and allowances for vacation holiday, and sick leave paid to employees in 1987 before payroll deductions. For corporations, it includes amounts paid to officers and executives; for unincorporated businesses, it does not include payments to or withdrawals from profits by owners or partners. (This figure does not include employer contributions to plans required by law and other plans besides vacation, holiday, and sick leave.)

2. Employer costs for programs required by law—This item includes all programs required under Federal and State legislation such as FICA, unemployment tax, workers' compensation, and State disability payments.
3. Employer costs for other fringe benefits—This item includes programs not specifically required by Federal or State legislation, such as life and health insurance premiums for employees.
4. Depreciation charges—This item includes depreciation and amortization charges against depreciable assets owned during 1987. Amounts representing tax-exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.
5. Taxes—Includes all taxes and license fees paid during 1987 (excluding income and payroll taxes). It includes tobacco and liquor tax stamps, fines, and property taxes. It excludes direct payments to government tax agencies for sales and other taxes collected directly from customers.
6. Lease and rental payments—These are payments for lease or rental of buildings, machinery, and equipment. Payments for machinery and equipment include use of production machinery, office equipment, computer systems, passenger cars, trucks, materials handling equipment, and all other types of machinery and equipment.
7. Cost of offices supplies, stationery, and postage.
8. Cost of purchased communication services—This item includes cost of telephone, data transmission, telegraph, telex, teletype, and all other communication services purchased in 1987.
9. Cost of purchased electricity—Some businesses included this expense as part of building/office lease payments.
10. Cost of purchased fuels—This includes fuels for heating, power, or generation of electricity, also sometimes included in lease payments.
11. Cost of other utilities—This includes all utilities except purchased fuels and electricity, also sometimes included in lease payments.
12. Cost of purchased repair services—This item includes the total amount paid for noncapitalized repairs to buildings, structures, machinery, and equipment such as motor vehicles and office space. It excludes cost of repairs to leased buildings and equipment covered by regular lease payments.
13. All other operating expenses—This includes inventory storage and shipping costs, insurance expense (nonemployee), uninsured casualty losses, and bad debt losses. It excludes interest on loans and sales and excise taxes.

Capital expenditures—Capital expenditures refer to all costs actually incurred in 1987 which were chargeable to the depreciable assets accounts of a firm. These costs are of the type for which depreciation or amortization accounts are ordinarily maintained.

All items obtained through a capital lease on or after January 1, 1987, are included. Excluded are capital expenditures made by a firm for property which it leased to others as part of a capital lease arrangement.

Included are expenditures for new and used structures (including those under construction at the end of 1987), fixtures and equipment, additions, major alterations and improvements to existing facilities, and capitalized repairs. Also included are expenditures made by a firm for structures which, on completion, were or are to be sold or leased back to that firm. (The value of trade-ins are not deducted.)

Excluded are expenditures for land; items chargeable as current operating expenses such as cost of maintenance, repairs, supplies, etc.; expenditures for locations primarily engaged in activities other than service; and expenditures for goodwill, patents, or copyrights are excluded. Also excluded are capital expenditures (except capital leases) made by owners of property rented or leased to the surveyed firms, but included are capital expenditures made to property leased from others.

Cost of assets acquired during 1987 by tax-exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.

Gross value of depreciable assets—This amount is the acquisition value (original cost) of all assets for which depreciation and amortization accounts are ordinarily maintained. Included are all improvements and new construction "in progress" but not completed at the end of 1987 and the gross value of machinery and equipment owned by service firms but leased or rented to other firms except under capital lease arrangements. Excluded are land and depletable assets (timber, mineral rights, etc.), nondepreciated assets (cash, inventories, etc.), and all intangible assets such as goodwill, patents, or copyrights.

Cost of assets acquired by tax-exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.

Deductions from depreciable assets—This amount represents the value of depreciable assets sold, retired, scrapped, or destroyed during 1987, and other adjustments (except depreciation).

Legal form of organization—The legal form of organization for most firms in this survey was based on the response to the organizational status inquiry on other economic census or survey forms as well as administrative records of other Federal agencies. However, tax-exempt organizations were treated as corporations in applicable tables.

Auxiliary establishments—In consideration of record-keeping practices and for consistency with other reports from the 1987 Assets and Expenditures Survey, each company in this survey was asked to include those auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the main establishments covered by the report. Data presented in other reports from the 1987 Census of Service Industries exclude such auxiliaries. Capital expenditures and other data for auxiliaries alone are presented in a report issued as part of the 1987 Enterprise Statistics reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Selected services included in this report are classified in accordance with the 1972 edition of the Standard Industrial Classification (SIC) manual, and the 1977 Supplement, issued by the Office of Management and Budget for purposes of providing a standard for the classification and presentation of data by all Federal agencies. Each establishment, firm, or organization is classified according to the major service (determined by volume of receipts) it provides. Establishments, firms, and organizations owned and operated by Federal, State, or local governments are excluded. Following is a description of each kind-of-business classification. Data for some detailed classifications are not shown separately but are included in data totals.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

Commercial and institutional establishments engaged in furnishing lodging, or lodging and meals, and camping space and camping facilities, on a fee basis.

Hotels, motels, and tourist courts (SIC 701)—Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public.

Rooming and boarding houses (SIC 702)—Establishments renting rooms, with or without board, on a fee basis to permanent or transient guests. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Residential care (SIC 836) and homes that provide nursing care in Nursing and personal care facilities (SIC 805). Houses run by membership organizations are classified in Organization hotels and lodging houses, on membership basis (SIC 704).

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals or lodging only. These include children's camps, fishing camps, hunting camps, and dude ranches.

Trailering parks and campsites for transients (SIC 7033)—Establishments providing overnight or short-term sites for trailers, campers, or tents. Residential mobile home parks are classified in Major Group 65, Real Estate.

Organization hotels and lodging houses, on membership basis (SIC 704)—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Commercial hotels operated by such organizations are classified in Hotels, motor hotels, and motels (group 701). Resident homes for the aged and others in need of residential, social, and personal care are classified in Residential care (SIC 836).

Personal Services (SIC Major Group 72)

Establishments primarily engaged in services generally involving the care of one's personal appearance or apparel, such as barber and beauty shops, cleaning and dyeing plants, laundries, pressing and garment repair shops, photographic studios (excluding commercial photography), and shoe repair shops.

Laundry, cleaning, and garment services (SIC 721)—Establishments primarily engaged in providing a wide variety of laundry and cleaning services including power and hand laundries, coin-operated laundries, dry-cleaning and dyeing plants, rug cleaning, and linen supply and diaper services.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Independently owned agencies for laundry plants are classified in SIC 7212. Laundries using small power equipment of household type are classified in SIC 7219. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These are classified in other categories within SIC 721.

Garment pressing, and agents for laundries and dry cleaners (SIC 7212)—Establishments primarily engaged in providing laundry and dry-cleaning services, but which have laundry and/or dry-cleaning work done by others. Independently owned collecting and distributing agencies serving dry-cleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying to commercial establishments or household users, on a rental basis, laundered items such as uniforms, gowns, and coats of the type worn by doctors, nurses, barbers, etc; table linens, bed linens, towel and toweling.

Diaper service (SIC 7214)—Establishments primarily engaged in selling diapers (including disposable) and other baby linens to homes, usually on a rental basis. Such facilities may or may not operate their own power laundry facilities.

Coin-operated laundries and dry cleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and dry-cleaning equipment for use on the premises, or in apartments, dormitories, and similar locations.

Dry-cleaning plants, except rug cleaners (SIC 7216)—Plants primarily engaged in dry-cleaning or dyeing apparel and household fabrics other than rugs.

Carpet cleaning and upholstery cleaning (SIC 7217)—Plants primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repairing are classified in SIC 7699.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or dry-cleaned work uniforms, laundered wiping towels, safety equipment, (gloves, flame resistant clothing, etc.) dust control items, and other selected items to industrial or commercial users.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repairing, altering and storing clothes for individuals, and in the operation of Chinese, French, and other hand laundries. Custom tailors and fur shops making fur apparel to custom order are classified in retail trade.

Photographic studios, portrait (SIC 722)—Establishments primarily engaged in portrait photography for the general public.

Beauty shops (SIC 723)—Establishments primarily engaged in furnishing beauty services, or both beauty and barber services. Schools for the instruction of beauticians are also included.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included.

Shoe repair, shoe shine, and hat-cleaning shops (SIC 725)—Establishments primarily engaged in repairing footwear, shining shoes, or cleaning and blocking hats. Shoe repair, shoe shine, or hat-cleaning departments operated as part of other service or retail establishments, such as valet shops, laundries, shoe stores, and department stores, are not included as separate service establishments unless independently owned and operated.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead.

Miscellaneous personal services (SIC 729)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as Turkish baths; reducing salons; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; social escort service; checkroom concessions; dressmaking service (material owned by customer); and income tax return preparation service.

Business Services (SIC Major Group 73)

Establishments primarily engaged in rendering services to business establishments on a contract or fee basis such as advertising; mailing services; building maintenance services; employment services; management and consulting services; protective services; equipment rental and leasing (except finance leasing); commercial research, development and testing; photofinishing; and personnel supply services.

Advertising (SIC 731)—Establishments primarily engaged in providing advertising services, such as advertising agencies; outdoor advertising services; radio, television, and publishers' advertising representatives; advertising research services; aerial advertising; and circular and handbill distribution.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio and television, or other advertising media for clients on a commission or fee basis.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric displays (principally outdoors) on panels, bulletin boards, and frames. Such establishments may (as incidental services) construct, repair, and maintain display boards and post advertisements.

Radio, television, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications or for radio and television stations. Advertising sales offices operated by these media are classified as auxiliaries and are not included in this census.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution of samples

and transit advertising. Establishments which are primarily engaged in providing commercial art or graphics for the advertising industry are classified in SIC 7333. Establishments primarily engaged in mail advertising services, compiling and selling mailing list, and related services are classified in SIC 7331.

Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)—Establishments primarily engaged in mercantile and consumer credit reporting or the collection or adjustment of claims.

Mailing, reproduction, commercial art and photography, and stenographic services (SIC 733)—Establishments primarily engaged in furnishing direct mail advertising services; blueprinting and photocopying services; commercial photography, art and graphics services; and stenographic and reproduction services.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing services for direct mail advertising, such as creating, producing, and mailing of "direct mail advertising". Establishments primarily engaged in compiling and selling mailing lists are also included.

Blueprinting and photocopying services (SIC 7332)—Establishments primarily engaged in reproducing drawings, plans, maps, or other copy, by blueprinting or photocopying. Printing, including "quick printing," is classified in Manufacturing.

Commercial photography, art, and graphics (SIC 7333)—Establishments primarily engaged in performing graphics, commercial art, or commercial photography services for advertising agencies, publishers, and other business and industrial users.

Stenographic services; and reproduction services, n.e.c. (SIC 7339)—Establishments primarily engaged in furnishing stenographic services and establishments primarily engaged in mimeographing, rototyping, multilithing, and reproduction services. Not included in this industry are establishments primarily engaged in printing (included in Manufacturing), blueprinting and photocopying (SIC 7332), and duplicating in connection with direct mail advertising (SIC 7331).

Services to dwellings and other buildings (SIC 734)—Establishments primarily engaged in cleaning windows, disinfecting, exterminating, and cleaning and maintenance services to dwellings and other buildings.

Window cleaning (SIC 7341)—Establishments primarily engaged in cleaning windows in structures.

Disinfecting and exterminating services (SIC 7342)—Establishments primarily engaged in disinfecting dwellings and other buildings, and in exterminating insects, rodents, and other pests.

Cleaning and maintenance services to dwellings and other buildings, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing to dwellings and other buildings, cleaning and maintenance services, not elsewhere classified, such as janitorial service, floor waxing, and office cleaning.

News syndicates (SIC 735)—Establishments primarily engaged in furnishing news, pictures, features, etc., and in supplying news reporting services to newspapers, periodicals, and radio and television broadcasters. Nonprofit syndicates operated on a membership basis and commercial (nonmembership) news syndicates are both included in this classification. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Personnel supply services (SIC 736)—Establishments primarily engaged in providing employment services, temporary help, or personnel to perform a range of services in operating specified facilities or continuing services on a contract or fee basis.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing employment services by either assisting employers or those seeking employment.

Temporary help supply services (SIC 7362)—Establishments primarily engaged in supplying temporary help (excluding agricultural) on a contract or fee basis to other businesses.

Facilities management services (SIC 7369)—Establishments, not elsewhere classified, primarily engaged in providing personnel to operate specified facilities or to provide services on a contract or fee basis within another business (or government) establishment or installation.

Computer and data processing services (SIC 737)—Establishments primarily engaged in providing services in computer programming; data processing; and rental, leasing, repair and maintenance of computers and related equipment.

Computer programming and other software services (SIC 7372)—Establishments primarily engaged in providing services in computer programming, systems design and analysis, and other computer "software."

Data processing services (SIC 7374)—Establishments primarily engaged in providing data processing services to others. Also included are establishments primarily engaged in the management and operation of the computer and data processing facilities of others on a continuing basis.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in supplying computer and data processing services, not elsewhere classified, such as rental, leasing, repair and maintenance of computers and related equipment. Computer consultants operating on a fee basis are classified here. Leasing of computer and related equipment directly by the manufacturer is excluded.

Research and development laboratories (SIC 7391)—Establishments primarily engaged in laboratory or other physical research and development on a contract or fee basis.

Management, consulting, and public relations services (SIC 7392)—Establishments primarily engaged in furnishing a wide variety of general or specialized management, consulting, or public relations services on a contract or fee basis.

Detective agencies and protective services (SIC 7393)—Establishments primarily engaged in providing personnel for detective, investigative, patrolling, night watching, or personal protective services. Establishments primarily engaged in maintenance and monitoring of mechanical protective devices, such as burglar and fire alarm systems are also included.

Equipment rental and leasing services (SIC 7394)—Establishments primarily engaged in renting or leasing (except finance leasing) machinery, tools, and other equipment.

Photofinishing laboratories (SIC 7395)—Establishments primarily engaged in developing films and in making photographic prints and enlargements for the trade or for the general public.

Trading stamp services (sales offices) (SIC 7396)—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.

Commercial testing laboratories (SIC 7397)—Establishments primarily engaged in product testing on a contract or fee basis.

Business services, n.e.c. (SIC 7399)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notary publics, and decorating or trimming shop windows.

Automotive Repair, Services, and Garages (SIC Major Group 75)

Establishments primarily engaged in furnishing automotive repair services, rental and leasing of passenger cars, trucks, or trailers (without drivers), carwashes, and automobile parking and live storage services to the general public.

Automotive rental and leasing, without drivers (SIC 751)—Establishments primarily engaged in daily or extended-term rental or leasing (with or without maintenance) of passenger cars, trucks, truck tractors and utility trailers, and other automotive equipment without drivers. Establishments primarily engaged in finance (equity) leasing of passenger cars and trucks are excluded.

Passenger car rental and leasing, without drivers (SIC 7512)—Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of passenger cars without drivers. Establishments primarily engaged in finance (equity) leasing of passenger cars are excluded.

Truck rental and leasing, without drivers (SIC 7513)—Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in finance (equity) leasing of trucks, truck tractors, or semitrailers are excluded.

Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in the rental (usually short term) of utility and housetrailers and recreational vehicles.

Automobile parking (SIC 752)—Establishments primarily engaged in the temporary parking of automobiles on open-air lots and in parking structures. Establishments providing long-term or dead storage of automobiles are excluded.

Automotive repair shops (SIC 753)—Establishments primarily engaged in general and specialized repair of automotive vehicles, including tops and bodies, tire retreading and recapping, paint shops, engine repair, and other specialized automobile repairs.

Carwashes (SIC 7542)—Establishments primarily engaged in washing cars (custom carwash) or furnishing facilities for the self-service washing of cars and trucks. Waxing and polishing are also classified here.

Other automotive services (SIC 7549)—Establishments primarily engaged in furnishing automotive services, not elsewhere classified, such as lubricating service, towing service, diagnostic service, undercoating service, inspection service, etc.

Miscellaneous Repair Services (SIC Major Group 76)

Establishments primarily engaged in repair services not elsewhere classified. Among the kinds of businesses included within this group are electrical repair shops, including

refrigerator, radio, and television repair; watch, clock, and jewelry repair; reupholstery and furniture repair; welding repair; and armature rewinding shops.

Radio and television repair shops (SIC 7622)—Establishments primarily engaged in repairing radios, television sets, phonographs, high fidelity (hi-fi) or stereophonic equipment, and tape recorders. Also included are establishments engaged in installing and repairing television sets, amateur, and citizens' band antennas; or in installing and servicing radio transmitting and receiving equipment in homes, offices, small boats, automobiles, or other vehicles.

Refrigeration and air-conditioning repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigerators are classified in SIC 7699. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)—Establishments primarily engaged in the servicing and repair of electrical and electronic equipment and electrical appliances (washing machines, vacuum cleaners, irons, toasters, etc.), not elsewhere classified.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, and jewelry.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstering and repair. Establishments primarily engaged in selling upholstering materials, making slip covers, draperies, etc., to order, or in upholstering new frames to individual order are classified in retail trade, as are establishments making furniture and cabinet work on a custom basis to individual order.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding. Automotive welding is classified here. Welding in connection with the manufacture of a product is classified as manufacturing. Welding contractors doing welding work on the construction site are classified in construction, SIC 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair;

musical instrument repair; and the repair of typewriters and business machines. Repair services that involve primarily electrical and electronic equipment or components are classified in SIC 7629; however, primarily mechanical repair of electrically powered equipment, for example, electric sewing machine repair is included here.

Motion Pictures (SIC Major Group 78)

Establishments primarily engaged in producing and distributing motion picture films and television tapes for theatrical, nontheatrical, and television exhibitors, and establishments engaged in services allied to the production and distribution of the films. Also included are theaters engaged in the exhibition of motion picture films.

Motion picture production, distribution, and allied services (SIC 781, 2)—Establishments primarily engaged in producing and distributing motion picture films and television tapes for theatrical, nontheatrical, and television exhibitors, and establishments engaged in services allied to the production and distribution of the films.

Motion picture theaters (SIC 783)—Establishments commercially operated as conventional or "four wall" theaters primarily engaged in the indoor exhibition of motion pictures; and theaters commonly known as "drive-ins," primarily engaged in the outdoor exhibition of motion pictures.

Amusement and Recreation Services (SIC Major Group 79)

Establishments primarily engaged in providing amusement or entertainment on payment of a fee or admission charge, except motion picture theaters.

Dance halls, studios, and schools (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms and dance studios and schools. The renting of dance halls or ballrooms to operators is classified as real estate and excluded from this census.

Theatrical producers, bands, orchestras, and entertainers (SIC 792)—Establishments primarily engaged in providing "live" theatrical presentations or other entertainment services, including bands, orchestras, entertainers and producers of live entertainment for radio or television.

Bowling alleys and billiard and pool establishments (SIC 793)—Commercially operated establishments known to the public as bowling alleys or lanes and billiard or pool parlors.

Commercial sports (SIC 794)—Operators and promoters of professional and semiprofessional athletic clubs and athletic events, and managers of individual professional athletes; promoters and participants in racing activities, including racetrack operators, and operators of racing stables, jockeys, trainers, and race car owners and operators.

Public golf courses (SIC 7992)—Establishments privately operated and primarily engaged in the operation of golf courses open to the public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are included in SIC 7997. Miniature golf courses and golf driving ranges are classified in SIC 7999.

Coin-operated amusement devices (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business.

Amusement parks (SIC 7996)—Establishments known as amusement parks, kiddie parks, etc., which group together and operate in whole or in part a number of attractions such as mechanical rides, amusement devices, refreshment stands, and picnic grounds.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which are restricted to use by members and their guests such as golf, tennis, and yacht clubs.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as carnivals, skating rinks, bathing beaches, swimming pools, riding academies and schools, etc. Membership sports and recreation clubs not open to the general public are classified in SIC 7997.

Health Services (SIC Major Group 80)

Establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups primarily engaged in providing medical or other health services to members are also included.

Offices of physicians (SIC 801)—Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. Included are clinics, in which a group of physicians are associated for the purpose of carrying on their profession. Associations of physicians formed solely for the sharing of expenses (including payroll) and not for the purpose of carrying on their profession are excluded.

Offices of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D.Sc.) and engaged in the practice of general or specialized dentistry, including dental surgery.

Offices of osteopathic physicians (SIC 803)—Establishments of licensed practitioners engaged in the practice of general or specialized osteopathy.

Offices of other health practitioners (SIC 804)—

Establishments of licensed practitioners engaged in the practice of chiropraxis, optometry, or other health fields, not elsewhere classified.

Offices of chiropractors (SIC 8041)—

Establishments of licensed practitioners engaged in the practice of chiropraxis.

Offices of optometrists (SIC 8042)—

Establishments of licensed practitioners engaged in the practice of optometry.

Offices of health practitioners, n.e.c. (SIC 8049)—

Establishments of licensed health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, chiropodist, midwives, nutritionist, occupational therapist, and psychologists.

Nursing and personal care facilities (SIC 805)—

Establishments primarily engaged in providing nursing and health-related personal care, with inpatient beds.

Hospitals (SIC 806)—

Establishments primarily engaged in providing diagnostic services, extensive medical treatment including surgical services, and other hospital services, as well as continuous nursing services. These establishments have medical staff, inpatient beds, and equipment and facilities to provide complete health care. Government-operated hospitals are excluded from this report.

Medical laboratories (SIC 8071)—

Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession, or to the patient on prescription of a physician.

Dental laboratories (SIC 8072)—

Establishments primarily engaged in making dentures and artificial teeth to order for the dental profession.

Outpatient care facilities (SIC 808)—

Establishments primarily engaged in outpatient care with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory and do not require inpatient care.

Health and allied services, n.e.c. (SIC 809)—

Establishments primarily engaged in rendering health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, oxygen tent services, and visiting nurse associations.

Legal Services (SIC Major Group 81)

Establishments engaged in offering legal advice or legal services, the heads of which are members of the bar. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly carrying on their profession are excluded.

Correspondence Schools and Vocational Schools (SIC 824)

Establishments primarily engaged in furnishing educational courses by mail, including data processing courses in programming, and in computer and peripheral equipment operation, including key punch operation; establishments primarily engaged in offering courses in business machines operation, office procedures, secretarial and stenographic skills, specialized trade, or commercial courses.

Job Training and Vocational Rehabilitation Services (SIC 833)

Establishments primarily engaged in providing training and vocational rehabilitation and habilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of a lack of education, job skills or experience, skill obsolescences, or personal characteristics or problems.

Child Day Care Services (SIC 835)

Establishments primarily engaged in the care of infants or children, or in providing prekindergarten education where medical care or delinquency correction is not a major element.

Residential Care (SIC 836)

Establishments primarily engaged in the provision of residential social and personal care for children, the aged and special categories of persons with some limits on ability for self-care, but where medical care is not a major element.

Engineering, Architectural, and Surveying Services (SIC 891)

Establishments primarily performing services of a professional nature in the fields of engineering, architecture, or land surveying.

Noncommercial Educational, Scientific, and Research Organizations (SIC 892)

Establishments primarily engaged in noncommercial research into, and dissemination of, information for public health, education, or general welfare.

Accounting, Auditing, and Bookkeeping Services (SIC 893)

Establishments primarily engaged in furnishing accounting, auditing, and bookkeeping services. Such establishments may, as part of providing such service, use data processing and tabulating techniques.

APPENDIX B. Report Form

PENALTY FOR FAILURE TO REPORT

FORM B-500(S1)
(9-11-87)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1987 ASSETS AND EXPENDITURES SURVEY QUINQUENNIAL SUPPLEMENT TO THE 1987 SERVICE ANNUAL SURVEY

DUE DATE: February 15, 1988

Please return your report promptly. If returning this report together with your Service Annual Survey form, use only 1 preaddressed envelope. If returning each report separately, use separate preaddressed envelopes. If you cannot file Form B-500(S1) by the due date, send a request for a reasonable time extension to the address below; please include your 11-digit Census File Number and a reference to this form number.

Complete this form and
RETURN TO **BUREAU OF THE CENSUS**
1201 East Tenth Street
Jeffersonville, IN 47132

NOTICE — Response to this inquiry is required by law (Title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

In correspondence pertaining to this report, please refer to the Census File Number (the first 11 digits shown to the left in the label below).

PLEASE READ ALL ACCOMPANYING INSTRUCTIONS

**CENSUS
USE ONLY**

(Please correct any error in name and address, including ZIP Code)

GENERAL INSTRUCTIONS

This report is a supplement to your Service Annual Survey 1987 report form.

Please read all instructions and complete all items. Report data for the same 1987 reporting period as on your annual survey report form. If book figures are not available or easily accessible, carefully prepared estimates are acceptable.

Item 1 NUMBER OF SERVICE ESTABLISHMENTS ON DECEMBER 31, 1987

Number

201

Enter the total number of service establishments covered by this report.

Item 2 OPERATING EXPENSES — Line-by-line instructions for completing Item 2A for selected lines; others are self-explanatory

Line a — Total annual payroll for 1987, before deductions — Definitions are the same as those on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide. The amount should reflect payroll reported for the 4 quarters of calendar year 1987.

Include Salaries, wages, commissions, bonuses, and allowances for vacation, holiday, and sick leave paid in 1987 before payroll deductions for employee contributions such as social security, tax withholding, group insurance premiums, union dues, and savings bonds. For corporations, include the amount paid to officers and executives.

Exclude Employer contributions to employee benefit plans required by law and any fringe benefits your company gives its employees. For unincorporated businesses, exclude profit or other compensation of proprietors or partners.

Line b — Employer's cost for programs not required by law

Exclude Allowances for vacation, holiday, and sick leave.

Line c — Taxes and license fees

Include Business license fees, real and personal property taxes (such as taxes on real estate, motor vehicles, machinery, equipment, and inventories), and special assessments.

Exclude Income, sales, payroll, excise taxes (other than for liquor and tobacco stamps), and other taxes collected from customers and paid to local, state, or Federal government agencies. Also, exclude the cost of computer software purchased under licensing agreements.

Lines f, g, and h — Depreciation and amortization charges in 1987 against tangible assets (i.e., with physical attributes, such as structures and equipment)

Include Depreciation charges against assets owned and used by your firm, assets and improvements owned by your firm within leases, and assets obtained through capital lease agreements.

Exclude Accumulated depreciation and amortization charges against intangible assets (goodwill, patents, copyrights, etc.).

Lines i, j, and k — Lease and rental payments

Include Payments to others in 1987 for lease or rental of land, buildings, structures, offices, machinery, and equipment.

Exclude Payments by your firm to the parent company or organization or any of its subsidiaries for use of assets owned by them; and installment payments for assets obtained through capital lease agreements.

Line l — Cost of telephone and other purchased communication services

Include Cost of telephone, data transmission, telegraph, telex, Teletype, and all other communication services purchased in 1987.

Exclude Cost of communication services which were part of normal lease or rental payments.

Line m — Cost of purchased electricity

Include The cost of electricity purchased during the year from other companies.

Exclude The value of electricity generated by this company or electrical costs which were part of normal lease or rental payments.

Line n — Cost of purchased fuels

Include Cost of purchased fuels for heating, power, or generation of electricity.

Exclude Cost of gasoline and fuel purchased for highway vehicles (include these on line v), and any costs which were part of normal lease or rental payments.

Line o — Cost of purchased advertising

Include Payments to other firms for printing, media, and other services and materials used for advertising.

Exclude Costs incurred in advertising for others (advertising agencies should include only costs for advertising on their own behalf).

Lines s, t, and u — Cost of purchased repair services

Include All non-capitalized repairs to buildings, structures, offices, machinery, and equipment; for example, vehicle repairs, painting, roof repairs. On line s, include the cost of repairs for equipment and fixtures that are integral or permanent parts of a building or structure, such as elevators, fumaces, and central air conditioners.

Exclude Repair costs included in normal lease or rental payments, improvements for which depreciation accounts are maintained, and repairs performed by employees of your company and its subsidiaries.

Line v — Other operating expenses

Include Inventory storage and shipping, losses by theft (not reflected in inventory accounts), payments to others for services not included in lines a through u, insurance costs (except for the account of employees), loss or damage not covered by insurance, bad debt losses, and other expenses not specified elsewhere.

Exclude Cost of goods sold, interest on loans, income taxes, and local sales and excise taxes.

HOW TO REPORT
DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.
Example: If a figure is \$1,179,628, report either



	Mil-lions (000)	Thou-sands (000)	Dol-lars (000)
• PREFERRED	1	179	628
Acceptable	1	180	000

CONTINUE ON PAGE 2

Item 2A OPERATING EXPENSES IN 1987, INCLUDING PAYROLL

a. PAYROLL — Total annual payroll in 1987, before deductions →

Key	Mil.	Thou.	Dol.
247			

EMPLOYER'S COST FOR FRINGE BENEFITS IN 1987 (supplemental labor costs)

b. Employer's cost for legally required programs such as Social Security, workers' compensation insurance, unemployment tax, and state disability insurance programs
 c. Employer's cost for programs not required by law such as pension plans, stock purchase plans, union-negotiated benefits, life insurance benefits, and insurance premiums on hospital and medical plans

Key	Mil.	Thou.	Dol.
251			

Do not combine;
if records are not available,
reasonable estimates are acceptable.

d. TOTAL cost for employee fringe benefits in 1987 — Sum of lines b and c →

Key	Mil.	Thou.	Dol.
250			

e. TAXES AND LICENSE FEES (excluding income, sales, payroll, and excise taxes) — Did this firm make any payment in 1987 to

government agencies for taxes, including real property taxes and license fees (such as business license fees)?

255 1 YES — Report amount →
2 NO

Key	Mil.	Thou.	Dol.
250			

DEPRECIATION AND AMORTIZATION CHARGES

— Did this firm record any depreciation or amortization charges in 1987 against tangible assets?

f. Buildings, structures, and their integral parts (elevators, etc.)

263 1 YES — Complete lines f, g, and h →
2 NO

Key	Mil.	Thou.	Dol.
261			

g. Machinery, equipment, and other tangible assets

Key	Mil.	Thou.	Dol.
262			

h. TOTAL depreciation and amortization charges against tangible assets in 1987 — Sum of lines f and g →

Key	Mil.	Thou.	Dol.
260			

LEASE AND RENTAL PAYMENTS — Did this firm make lease or rental payments in 1987?

i. Land, buildings, structures, store space, and offices

273 1 YES — Complete lines i, j, and k →
2 NO

Key	Mil.	Thou.	Dol.
271			

j. Machinery, equipment, and other items

Key	Mil.	Thou.	Dol.
272			

k. TOTAL lease and rental payments in 1987 — Sum of lines i and j →

Key	Mil.	Thou.	Dol.
270			

I. COST OF TELEPHONE AND OTHER PURCHASED COMMUNICATION SERVICES (reasonable estimate acceptable) →

Key	Mil.	Thou.	Dol.
266			

UTILITIES PURCHASED FROM OTHERS IN 1987 — Mark (X) one box each for lines m, n, and o

m. Cost of purchased electricity — In 1987, was electricity (1) purchased for any locations by this firm, or (2) included only in lease payments, rent, or franchise fee?

281 1 Purchased — Report amount →
2 Included only in lease, rent, or franchise fee

Key	Mil.	Thou.	Dol.
282			

n. Cost of purchased fuels — In 1987, was fuel for heating, power, or generating electricity (1) purchased for any locations by this firm, or (2) included only in lease payments, rent, or franchise fee?

283 1 Purchased — Report amount →
2 Included only in lease, rent, or franchise fee
3 Not applicable

Key	Mil.	Thou.	Dol.
284			

o. Cost of water, sewer, refuse removal, and other purchased utilities — In 1987, were any of these utilities (1) purchased for any locations by this firm, or (2) included only in lease payments, rent, or franchise fee?

287 1 Purchased some or all of these — Report amount →
2 Included only in lease, rent, or franchise fee

Key	Mil.	Thou.	Dol.
286			

p. TOTAL cost of utilities — Sum of lines m, n, and o →

Key	Mil.	Thou.	Dol.
280			

q. COST OF PURCHASED OFFICE SUPPLIES — Did this firm purchase office supplies, stationery, and/or postage in 1987 for purposes other than resale?

284 1 YES — Report amount →
2 NO

Key	Mil.	Thou.	Dol.
265			

r. COST OF PURCHASED ADVERTISING — Did this firm purchase advertising in 1987?

276 1 YES — Report amount →
2 NO

Key	Mil.	Thou.	Dol.
277			

COST OF PURCHASED REPAIR SERVICES — Did this firm purchase repair services in 1987 which were NOT capitalized?

293 1 YES — Complete lines s, t, and u →
2 NO

Key	Mil.	Thou.	Dol.
281			

s. Repairs to buildings, structures, offices, and their integral parts (elevators, etc.)

293 1 YES — Complete lines s, t, and u →
2 NO

Key	Mil.	Thou.	Dol.
282			

t. Repairs to machinery and equipment

293 1 YES — Complete lines s, t, and u →
2 NO

Key	Mil.	Thou.	Dol.
290			

u. TOTAL cost of purchased repair services in 1987 — Sum of lines s and t →

Key	Mil.	Thou.	Dol.
299			

v. OTHER OPERATING EXPENSES NOT REPORTED ABOVE — See examples in instructions on page 1. Exclude interest on loans and local sales and excise taxes.

293 1 YES — Complete lines s, t, and u →
2 NO

Key	Mil.	Thou.	Dol.
299			

w. TOTAL 1987 OPERATING EXPENSES, INCLUDING PAYROLL — Sum of lines a, d, e, h, k, l, p, q, r, u, and v →

293 1 YES — Complete lines s, t, and u →
2 NO

Key	Mil.	Thou.	Dol.
690			

Item 2B EXPENSES FOR CONTRACTED EMPLOYEES IN 1987

Mark (X) EACH applicable box

a. Did "other" operating expenses reported on line v on page 2 include expenses for any of the following types of contracted employees under your supervision?

(1) Temporary help? 171 1
 (2) Leased employees? 172 1
 (3) Other contracted employees? 173 1
 (4) None of the above 174 1 — SKIP to Item 3

b. Consider such expenses as "contract labor" expenses, and define "total cost of labor" as the sum of (1) payroll (item 2A, line a), plus (2) cost for employee benefits (line d), plus (3) expenses for contract labor. Contract labor expense represented approximately what percent of total cost of labor in 1987?

Mark (X) ONE box only

175 1 Less than 5 percent
 2 5 to 10 percent
 3 More than 10 percent

Item 3 ACQUISITION VALUE OF DEPRECIABLE ASSETS

DEFINITIONS AND GENERAL INSTRUCTIONS

Acquisition value of depreciable and amortizable assets

- **Acquisition value** — This is the original cost of an asset or the amount that was recorded in your books at the time of acquisition.
- **Depreciable assets** — These are assets for which depreciation accounts are ordinarily maintained, whether or not still depreciated, for all domestic establishments and facilities covered by this report.
- **Amortizable assets** — For purposes of this report, these include only tangible assets for which amortization accounts are ordinarily maintained (e.g., special tools).

Include

- New and used structures (including those under construction at the end of the year), integral fixtures, additions, major alterations, improvements to existing facilities (completed or "in process"), and capitalized repairs
- Value of depreciable assets owned by this firm, but rented or leased to others under an operating lease
- Machinery, equipment, and amortizable assets (e.g., special tools)
- Value of all capitalized drilling and completion costs
- Value of depreciable assets obtained through capital (full-payout or equity) leases
- Value of all items underlying safe harbor leases for which you are the lessee
- Value of depreciable assets acquired through mergers or take-overs but not treated as a "pooling of interest"; if applicable, report this value in the EXPLANATIONS section on page 4.

Exclude

- Current assets (inventories, cash, accounts receivable, etc.) and intangible assets (goodwill, patents, copyrights, etc.)
- Value of depreciable assets in foreign countries and U.S. possessions
- Value of property owned by your firm but "sold" to others under a capital lease
- Value of land and depletable assets (timber and mineral rights)
- Value of all items underlying safe harbor leases for which you are the lessor

Capital expenditures — This refers to all costs (acquisition value) actually incurred in 1987 which were chargeable to asset accounts and for which depreciation or amortization reserves are ordinarily maintained.

Include

- Expenditures for depreciable assets (defined above) in 1987; do NOT deduct the value of trade-ins
- All items obtained through a capital lease during 1987
- Expenditures made by your firm for structures which, upon completion, were or are to be sold or leased back to your firm
- Capital expenditures for household improvements (made to property leased from others)
- Cost of construction work performed in 1987 by your own employees (force account)

Exclude

- Expenditures for land
- Expenditures made by your firm or organization for property which it leased to others as part of a capital (full-payout or equity) lease agreement
- Items chargeable as current operating expenses such as cost of maintenance, repairs, and supplies
- Expenditures for locations primarily engaged in activities other than merchant wholesale
- Expenditures made by owners of property rented or leased to your firm, except capital leases
- Expenditures for goodwill, patents, or copyrights

Item 3A CAPITAL EXPENDITURES (EXCLUDING LAND) AND CHANGES IN DEPRECIABLE ASSET ACCOUNTS — Line-by-line instructions for selected lines; others are self-explanatory

Line c — Include expenditures for new buildings and structures; integral fixtures such as furnaces, boilers, central air conditioners, and blast furnaces; building additions and alterations; and improvements such as fences, storage facilities, etc.

Line e — Include expenditures for computer software only if capitalized as a tangible asset; exclude if the purchase is considered intangible (e.g., a licensing agreement); or if expensed (such as an office supply), include only in item 2A.

Lines i, j, and k — Report the original cost or acquisition value of depreciable assets owned at the end of 1986.

Line l — Enter the original cost or acquisition value of depreciable assets sold, returned, traded in, or destroyed during 1987.

Lines m, n, and o — Report the original cost or acquisition value of depreciable assets owned at the end of 1987.

Line o — Total depreciable assets at the end of 1987 should ordinarily equal line h plus line k minus line l; if not (e.g., due to mergers or exchange of stock), explain in the EXPLANATIONS section on page 4.

PLEASE READ ALL INSTRUCTIONS ABOVE BEFORE ANSWERING.

a. Did this firm own any depreciable assets during 1986 or 1987? 219 1 YES — Continue
 2 NO — SKIP to Item 4

219 1 YES — Continue
 2 NO — SKIP to Item 4

b. Did this firm make any capital expenditures during 1987? 209 1 YES — Continue
 2 NO — SKIP to line l

209 1 YES — Continue
 2 NO — SKIP to line l

PLEASE CONTINUE WITH ITEM 3A ON PAGE 4

Item 3A CAPITAL EXPENDITURES (EXCLUDING LAND) AND CHANGES IN DEPRECIABLE ASSET ACCOUNTS — Continued

Capital expenditures (excluding land) in 1987

- c. New buildings, structures, and related facilities (excluding land)
- d. New highway vehicles, including automobiles, trucks, trailers, and special purpose vehicles
- e. New computer hardware, software (capitalized), and peripheral data processing equipment
- f. All other new machinery, equipment, and other depreciable assets such as office furniture, forklifts, handtrucks, conveyors, etc.
- g. Used buildings (excluding land), structures, machinery, equipment, and other depreciable assets acquired from others

Key	Mil.	Thou.	Dol.
211			
212			
213			
214			
215			

Do not combine;
if records are not available,
reasonable estimates are
acceptable.

h. TOTAL capital expenditures in 1987 — Sum of lines c through g

Changes in depreciable asset accounts (excluding land), 1986 to 1987

- i. Original cost or acquisition value of buildings, structures, and related facilities (excluding land) owned at the end of 1986
- j. Original cost or acquisition value of machinery, equipment, and other depreciable and amortizable assets owned at the end of 1986

Key	Mil.	Thou.	Dol.
231			
232			

Do not combine;
if records are not available,
reasonable estimates are
acceptable.

k. TOTAL depreciable and amortizable (tangible) assets (excluding land) at the end of 1986 — Sum of lines i and j (If none, enter "0.")

- l. Original cost or acquisition value of depreciable assets sold, retired, scrapped, or destroyed during 1987. (If none, enter "0.") DO NOT report accumulated depreciation.

Key	Mil.	Thou.	Dol.
221			
222			

Do not combine;
if records are not available,
reasonable estimates are
acceptable.

o. TOTAL depreciable and amortizable (tangible) assets (excluding land) at the end of 1987 — Sum of lines m and n (If none, enter "0.")

Key	Mil.	Thou.	Dol.
220			

Do not combine;
if records are not available,
reasonable estimates are
acceptable.

PLEASE VERIFY — Line h plus line k MINUS line l should ordinarily equal line o. If not (such as due to mergers or exchange of stock), explain in the EXPLANATIONS section below, and mark (X) this box.

245

Item 3B CAPITAL EXPENDITURES FOR LEASED ASSETS — For definitions, see page 3 and separate instruction sheet.

- a. Expenditures for assets acquired in 1987 under capital leases — Report here and include in item 3A the acquisition value of all depreciable assets obtained from others through capital (full-payout or equity) leases during 1987. Do not include assets obtained through operating leases.

185 YES — Report the acquisition value of such assets.

1987

Key	Mil.	Thou.	Dol.
188			

Did this firm or organization acquire assets through capital leases during 1987? NO

- b. Expenditures for assets acquired in 1987 that were leased TO others under operating leases — Report the acquisition value of all depreciable assets included in capital expenditures (item 3A) that were acquired in 1987 but leased to others under an operating lease.

167 YES — Report the acquisition value of such assets.

Did this firm or organization acquire assets during 1987 that were leased to others under operating leases? NO

168

Item 4A SELECTED TYPES OF SALES

- a. Capital lease sales — Report the acquisition value of all depreciable assets owned by this firm but "sold" to others under a capital (full-payout or equity) lease during 1987.

206 YES — Report amount

1987

Key	Mil.	Thou.	Dol.
207			

Did this firm "sell" depreciable assets to others through capital leases during 1987? NO

- b. Not applicable to this report.

Item 5A COMPUTER SOFTWARE EXPENDITURES IN 1987 — For definitions, see separate instruction sheet.

- a. Expenditures for capitalized software — Did this firm or organization acquire computer software in 1987 which was recorded in your books as a depreciable or amortizable asset?

178 YES NO

- b. Purchases of noncapitalized computer software and data processing services

(1) Did this firm or organization "purchase" software, data processing, or other computer services (including time rental) in 1987, which was recorded in your books as an operating expense?

179 YES — Continue
 NO — SKIP to item 6

(2) Please indicate which category(ies) in Item 2A on page 2 include(s) these expenses for computer software and services.

Mark (X) EACH applicable box

- 180 Line l, Purchased communications
- 181 Line q, Purchased office supplies
- 182 Line v, Other operating expenses
- 183 Another line in Item 2A

(3) If computer software purchases were accounted for as operating expenses, could the amount be reported separately, based on how your firm's books are kept?

184 YES NO

EXPLANATIONS — Please use this space for any explanations that may be essential in understanding your reported data.

Item 6A CERTIFICATION — This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report —
Print or type

Address — Number and street, city, State, ZIP Code

Telephone
Area code Number Extension

Signature of authorized person

Title

Date

APPENDIX C.

Changes in Service Industries Kind-of-Business Classifications for 1987

[Based on revisions to the Standard Industrial Classification (SIC) Manual, definitions of some kinds of business were changed for 1987. The significant changes in SIC codes from 1972 to 1987 are listed below. For industries other than those listed, the SIC definitions are the same as those used since 1972 or contain only minor revisions affecting the classification of few, if any, establishments]

1987 SIC (used for 1987 census reports)

1972 SIC (used for 1972, 1977, and 1982 census reports and 1987 Assets and Expenditures report)

Code	Title	Code	Title
7219 pt.	Diaper service	7214	Diaper service
7219 pt.	Other laundry services, n.e.c.	7219	Laundry and garment services, n.e.c.
7219 pt.	Seamstresses and dressmaking services	7299 pt.	Miscellaneous personal services
7291	Tax return preparation services		
7299	Miscellaneous personal services, n.e.c.		
7322	Adjustment and collection services	7321	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies
7323	Credit reporting services		
7334 pt.	Blueprinting and photocopying services	7332	Blueprinting and photocopying services
7334 pt.	Duplicating services, except printing	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7335	Commercial photography	7333	Commercial photography, art, and graphics
7336	Commercial art and graphic design	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7338	Secretarial and court reporting services		
7349 pt.	Window cleaning	7341	Window cleaning
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7349	Cleaning and maintenance services to dwellings and other buildings, n.e.c.
7352	Medical equipment rental and leasing	7299 pt.	Miscellaneous personal services
7353	Heavy construction equipment rental and leasing	7394 pt.	Equipment rental and leasing services
7359	Equipment rental and leasing, n.e.c.		
7363	Help supply services	7362	Temporary help supply services ¹
7371	Computer programming services	7372	Computer programming and other software services
7372	Prepackaged software		
7373	Computer integrated systems design	7374	Data processing services
7374	Computer processing and data preparation and processing services		
7375	Information retrieval services	7379	Computer related services, n.e.c.
7376	Computer facilities management services		
7377	Computer rental and leasing	7393	Detective, guard, and armored car services
7378	Computer maintenance and repair	7351	Detective agencies and protective services
7379	Computer related services, n.e.c.	7395	News syndicates
7381	Photofinishing laboratories	7396	Photofinishing laboratories
7382	Trading stamp services	7399	Trading stamp services
7383	Miscellaneous business services, n.e.c.		Business services, n.e.c.
7389 pt.			
7389 pt.			
7514	Passenger car rental, without drivers	7512	Passenger car rental and leasing, without drivers
7515	Passenger car leasing, except finance leasing		
7521 pt.	Parking lots	7523	Parking lots
7521 pt.	Parking structures	7525	Parking structures
7532 pt.	Top and body repair shops	7531	Top and body repair shops
7532 pt.	Paint shops	7535	Paint shops
7533	Automotive exhaust system repair shops	7539	Automotive repair shops, n.e.c.
7536	Automotive glass replacement shops		
7537	Automotive transmission repair shops		
7539	Automotive repair shops, n.e.c.		
7812 pt.	Motion picture production, except for television	7813	Motion picture production, except for television
7812 pt.	Motion picture and tape production for television	7814	Motion picture and tape production for television
7822 pt.	Motion picture film exchanges	7823	Motion picture film exchanges
7822 pt.	Film and tape distribution for television	7824	Film or tape distribution for television
7841	Video tape rental	7394 pt.	Equipment rental and leasing services
7991 pt.	Physical fitness centers, except gyms and athletic clubs	7299 pt.	Miscellaneous personal services
7991 pt.	Membership gyms and athletic clubs	7997 pt.	Membership sports and recreation clubs
7991 pt.	Nonmembership gyms and athletic clubs	7999 pt.	Amusement and recreation services, n.e.c.
7997	Membership sports and recreation clubs	7997 pt.	Membership sports and recreation clubs
7999 pt.	Billiard and pool establishments	7932	Billiard and pool establishments
7999 pt.	Other amusement and recreation services, n.e.c.	7999 pt.	Amusement and recreation services, n.e.c.
8011 pt.	Offices of doctors of medicine	8011	Offices of physicians
8011 pt.	Clinics of doctors of medicine	8081 pt.	Outpatient care facilities
8021 pt.	Offices of dentists	8021	Offices of dentists
8021 pt.	Clinics of dentists	8081 pt.	Outpatient care facilities
8043	Offices and clinics of podiatrists	8049	Offices of health practitioners, n.e.c.
8049	Offices and clinics of health practitioners, n.e.c.		
8052	Intermediate care facilities	8059	Nursing and personal care facilities, n.e.c.
8059	Nursing and personal care facilities, n.e.c.		
8082	Home health care services	8091 pt.	Health and allied services, n.e.c.
8092	Kidney dialysis centers	8081 pt.	Outpatient care facilities
8093	Specialty outpatient facilities, n.e.c.	8091 pt.	Health and allied services, n.e.c.
8099	Health and allied services, n.e.c.		
8249 pt.	Correspondence schools	8241	Correspondence schools
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8249	Vocational schools, except vocational high schools, n.e.c.
8322	Individual and family social services	8321	Individual and family social services ¹
8412 pt.	Commercial museums and art galleries	7999 pt.	Amusement and recreation services, n.e.c.
8412 pt.	Noncommercial museums and art galleries	8411	Museums and art galleries
8422 pt.	Commercial arboreta and botanical or zoological gardens	7999 pt.	Amusement and recreation services, n.e.c.
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8421	Arboreta, botanical, and zoological gardens

See footnotes at end of table.

Code	Title	Code	Title
8711	Engineering services	8911	Engineering, architectural, and surveying services
8712	Architectural services		
8713	Surveying services		
8721	Accounting, auditing, and bookkeeping services	8931	Accounting, auditing, and bookkeeping services
8731	Commercial physical and biological research	7391	Research and development laboratories
8732	Commercial economic, sociological, and educational research	7392 pt.	Management, consulting, and public relations services
8733	Noncommercial research organizations	8922	Noncommercial research organizations
8734	Testing laboratories	7397	Testing laboratories
8741	Management services	7392 pt.	Management, consulting, and public relations services
8742	Management consulting services		
8743	Public relations services	7369	Personnel supply services, n.e.c. ¹
8744	Facilities support management services	7392 pt.	Management, consulting, and public relations services
8748	Business consulting services, n.e.c.		

¹There were SIC changes for this industry between 1972 and 1987. However, there were no significant differences in the way this industry was defined in the 1982 and 1987 Censuses of Service Industries.

* U.S. G.P.O.:1991-281-558:402

PUBLICATION PROGRAM

1987 CENSUS OF SERVICE INDUSTRIES

Publications of the 1987 Census of Service Industries containing data on service industries establishments in the United States are described below. Publications order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, DC 20233. The first results were issued in press releases. Final detailed statistics are issued in separate paperbound reports.

Final Reports

Geographic area series—52 reports (SC87-A-1 to -52)

A separate paperbound report containing data for establishments with payroll is being published for each State, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each State report presents general statistics on number of establishments, receipts, payroll, and employment, by varied service classifications, for the State, MSA's, counties, and places with 350 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for 10 major kind-of-business groups. For establishments of firms exempt from Federal income tax, each State report presents statistics on number of establishments, revenue, payroll, and employment by varied service classifications, for the State and MSA's. Greater kind-of-business detail is shown for larger areas.

The United States Summary report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications. Statistics on number of establishments and receipts/revenue are also shown for States and MSA's by kind of business.

For each State, the District of Columbia, and the United States, 1987 data are provided on receipts/revenue and employees per establishment and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1982 and 1987 also are shown.

Nonemployer statistics series—4 reports (SC87-N-1 to -4)

Four separate reports are being issued, each containing data for the States located in the four different regions. Data are included by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States. Also presented are statistics for establishments without payroll on number of establishments and receipts/revenue by varied service classifications for each State and, within each State, for MSA's, counties, and places with 2,500 inhabitants or more.

Subject series—4 reports (SC87-S-1 to -4)

The first report (SC87-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

A report (SC87-S-2) on capital expenditures, depreciable assets, and operating expenses presents data for firms with payroll for the United States by major kinds of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

Two other reports (SC87-S-3 and -4) contain data for hotels, motels, and other lodging places, and other miscellaneous subjects. Data are presented for the United States as a whole and, where feasible, for States and MSA's.

Microfiche

Every final published report in the 1987 Census of Service Industries also will be available on microfiche.

Public-Use Computer Tapes and Compact Discs

Selected data also are available on public-use computer tapes and compact discs—read only memory (CD-ROM). For the selected data, these tapes and discs will provide the same information found in the final reports as well as additional information not published in the final reports, such as ZIP Code statistics available from series SC87-Z. Computerized data products are available for users who wish to summarize, rearrange, or process large amounts of data. These products, with corresponding technical documentation, are sold by Data User Services Division, Customer Services (Tapes), Bureau of the Census, Washington, DC 20233.

OTHER ECONOMIC CENSUSES REPORTS

Data on retail trade, wholesale trade, construction industries, manufactures, mineral industries, transportation, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1987 Economic Censuses. A separate series of reports covers the censuses of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, DC 20233.



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